

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

May 24, 2007

TO: Honorable Tom Craddick, Speaker of the House, House of Representatives

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HB3496 by Otto (Relating to the deadlines for the delivery or filing of certain ad valorem tax notices.), **As Passed 2nd House**

No fiscal implication to the State is anticipated.

The bill would amend the Tax Code to change certain deadlines for the delivery of notices of appraised value and the filing of appraisal review board protests.

The bill would amend Section 25.19 to require the chief appraiser to deliver the owner of a single-family residence his or her notice of appraised value by April 1. All other property owners would have their notices delivered by May 1. Current law requires notices of appraised value for all owners to be delivered by May 15.

To be entitled to a hearing, a single-family residence owner would have to file a notice of protest before May 1 or no later than the 30th day after the value notice was delivered, whichever was later. Other property owners would have to file a notice of protest before June 1 or no later than the 30th day after the value notice was delivered, whichever was later. Current law requires notices of protest to be filed before June 30th or no later than the 30th day after the value notice was delivered, whichever is later.

The bill would amend Section 41.44 to allow all property owners who file a notice of protest after the deadline, but before the appraisal review board approves the appraisal records, to receive a hearing if the property owner files the protest notice before June 1.

This bill would take effect January 1, 2008.

Because the state is constitutionally prohibited from imposing a state property tax, there would be no direct fiscal impact on the state.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Passage of the bill would require appraisal districts to prepare and deliver notices of appraised value to taxpayers at earlier dates than required under current law. Some appraisal districts could incur additional undetermined administrative costs to prepare and deliver value notices at least one month earlier than currently required.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, CT