

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 15, 2009

TO: Honorable Steve Ogden, Chair, Senate Committee on Finance

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

IN RE: HB986 by Villarreal (Relating to the appeal of ad valorem tax determinations.) **Committee Report 2nd House, Substituted**

<p>No significant fiscal implication to the State is anticipated.</p>
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The bill would amend Chapter 42 of the Tax Code, regarding judicial review of appraisals, relating to tax refunds to property owners following ad valorem tax appeals.

The bill would change procedures relating to refunds to property owners following appeals to the local appraisal review board. A refund could not be sent before the earlier of the 21st day after the final determination of the appeal or the receipt of a form designating a person to whom the refund must be sent. Under the bill, the Comptroller would prescribe the form for the designation. Under current law, a refund could be sent immediately to the owner of record.

The bill would also extend the amount of time a party who appeals to district court has to file a petition for review from within 45 days to within 60 days after the party received notice that a final order has been entered.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2009.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, SJS