

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 15, 2009

TO: Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

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

IN RE: HB1030 by Callegari (Relating to the scheduling of hearings before appraisal review boards on property tax protests.), **Committee Report 2nd House, Substituted**

No fiscal implication to the State is anticipated.

The bill would amend the Tax Code to require an appraisal review board to reschedule an appraisal appeals hearing when a property owner who has not designated an agent fails to appear at the hearing, if the property owner meets certain criteria. The proposed change in law would apply only to a postponement of a hearing that is requested on or after the effective date of the bill. The bill would take effect immediately if it were to receive the required two-thirds vote in each house; otherwise, it would take effect September 1, 2009.

Local Government Impact

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

Source Agencies:

LBB Staff: JOB, DB