

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 5, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

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

IN RE: HB2941 by Paxton (Relating to the disclosure of certain ad valorem tax appraisal information and other confidential information.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

The bill would give school districts the right to receive otherwise confidential information from the Comptroller and appraisal districts relating to the appraisal of property in the Comptroller's Property Value Study (study) if the information is related to a Comptroller study finding to be protested. This would enable the school district to request the information before the protest is filed. Under current law, the property owner, the school district or its agent could receive the information only if a protest had been filed.

The bill also would expand the persons to whom rendition statements, real and personal property reports, and certain other property information could be disclosed to include employees and agents of a taxing unit responsible for auditing, monitoring, or reviewing the operations of an appraisal district and employees and agents of a school district involved in a study protest.

The bill would not directly affect taxable values or tax rates, but would provide the option for earlier information to school districts in appeals of the Comptroller's study. The relevant information is currently being obtained by the participants but only after protests are filed. As a result, there would be no fiscal impact to the state or local taxing units.

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 fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, SJS