

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

April 17, 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.), **As Introduced**

The bill would not directly affect appraised values or tax rates, but would provide the option for additional information to certain participants in appeals of the Comptroller's property value study. Because it is unknown how this additional information might impact the property value study appeals, there could be an indeterminate fiscal impact to the state.

The bill would expand the entities who may receive otherwise confidential information from the Comptroller and appraisal districts relating to the appraisal of property in the Comptroller's property value study (PVS). Under current law, the property owner, the school district or their agent may receive the information. The bill would extend the right to receive the information to appraisal districts. The bill would also extend the persons to whom the otherwise confidential 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 PVS protest.

The bill would not directly affect appraised values or tax rates, but would provide the option for additional information to certain participants in appeals of the Comptroller's PVS. Since data is not available concerning how this additional information might impact the PVS appeals, the fiscal impact cannot be estimated.

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

The bill would not directly affect appraised values or tax rates, but would provide the option for additional information to certain participants in appeals of the Comptroller's property value study. Because it is unknown how this additional information might impact the property value study appeals, there could be an indeterminate fiscal impact to the local taxing units.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, SD, SJS