

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 6, 2009

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

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

IN RE: HB3498 by Swinford (relating to an appeal of an order of an appraisal review board to a district court.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

The bill would change certain judicial procedures involving law suits in district courts to protest orders of appraisal review boards concerning values for ad valorem taxation. Changes to current law would be made in the areas of amending petitions for subsequent year's protests and deadlines for discovery and trial. The bill would also extend the preference granted for setting hearings and trials of appeals from orders of appraisal review boards to include all counties.

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, TP, DB