

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**April 28, 2009**

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

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

**IN RE: HB4230** by Otto (Relating to good cause for rescheduling a hearing by an appraisal review board.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend the Tax Code related to good cause for rescheduling a hearing by an appraisal review board.

The bill would amend Chapter 1 to define "good cause" to mean a reason that includes, but is not limited to, an error or mistake that: (a) was neither intentional nor the result of conscious indifference, and (b) will not cause undue delay or other injury to the person or entity authorized to extend the deadline or grant a rescheduling.

The bill would amend Chapter 41 to replace in certain cases the terms "postpone" and "postponement" with "reschedule" and "rescheduling," and change the term "reasonable cause" to "good cause." The bill would require that a request for rescheduling must be made before the ninetieth day after the date of the hearing and would require that a hearing could not be postponed to a date more than 60 days after the current scheduled date. The bill would make other conforming changes.

The bill would affect the scheduling and rescheduling of appraisal review board hearings but would not affect taxable values or tax rates. As a result, the bill would have no fiscal impact on the state or taxing units.

The bill would take effect on 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