

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

February 26, 2009

TO: Honorable Steve Ogden, Chair, Senate Committee on Finance

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

IN RE: SB258 by Shapleigh (Relating to a requirement that certain appraisal districts provide for electronic filing of and electronic communications regarding a protest of appraised value by the owner of a residence homestead.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would require an appraisal district established for a county with a population of 500,000 or more to implement a system that allows a property owner to electronically file a notice of protest with the appraisal review board and to receive communications from the district, including evidence that the chief appraiser intends to use at the protest hearing.

To be eligible, the property owner must have been granted a residential homestead exemption during the current tax year. Counties with a population over 500,000 include Harris, Dallas, Tarrant, Bexar, Travis, El Paso, and Hidalgo.

There will be no fiscal impact to the state. Appraisal districts may incur programming and administrative costs; however, those costs would likely be absorbed within existing resources.

Local Government Impact

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

Source Agencies:

LBB Staff: JOB, MN, SD, SJS, DB