

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

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

**May 11, 2009**

**TO:** Honorable David Dewhurst, Lieutenant Governor, Senate

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

**IN RE: SB562** by Jackson, Mike (Relating to the inclusion on the exterior of an ad valorem tax bill of a statement directing the United States Postal Service to return the bill if it is not deliverable as addressed. ), **As Passed 2nd House**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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The bill would amend the Tax Code to give the option to a county tax assessor-collector whether to indicate on tax bills that the U.S. Postal Service return a tax bill to the assessor-collector's office if it is not deliverable as addressed. Under current statute, the assessor-collector is required to request return service.

The bill entitles a registered senior property tax consultant or an individual exempt from registration as a property tax consultant who is designated as an agent by a property owner and files a protest with the appraisal review board on behalf of the property owner to receive all notices regarding the property subject to protest from an appraisal district.

**Local Government Impact**

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

**Source Agencies:**

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