

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

April 26, 2011

TO: Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

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

IN RE: HB872 by Davis, Yvonne (relating to the right of a person exempt from registration as a property tax consultant who files a protest with the appraisal review board on behalf of a property owner to receive notices from the board regarding the property subject to the protest.), **Committee Report 1st House, Substituted**

<p>No fiscal implication to the State is anticipated.</p>
--

The bill would amend Chapter 1 of the Tax Code, regarding property taxation, to require appraisal review boards to send notices regarding a protested property to a person who is exempt from registration as a property tax consultant and is filing a protest on behalf of a property owner.

The bill would clarify an appraisal review board's notice requirements but would not change taxable values, tax rates, or any other variable affecting property tax revenues. Consequently, there would be no fiscal impact on the state or units of local government.

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, 2011.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, KK, SD, SJS