

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

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**May 13, 2011**

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

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

**IN RE: HB2203** by Otto (Relating to the pilot program authorizing a property owner to appeal to the State Office of Administrative Hearings certain appraisal review board determinations.), **As Engrossed**

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

The bill would amend the Government Code relating to the pilot program authorizing a property owner to appeal to the State Office of Administrative Hearings certain appraisal review board determinations.

Based on the analysis of the State Office of Administrative Hearings, it is assumed that duties and responsibilities associated with implementing the provisions of the bill could be accomplished by utilizing existing resources.

The bill would take effect immediately upon receiving a two-thirds majority vote in each house. If the bill does not receive a two-thirds vote in each house, the bill would take effect September 1, 2011.

**Local Government Impact**

The bill would allow property owners in included counties to appeal appraisal review board hearing determinations through the State Office of Administrative Hearings (SOAH). Since these appeals are currently heard at the district court level for counties to which the pilot program does not apply, district courts would likely see a slight decrease in these types of appeals.

Savings to district courts would vary depending on the number of property owners that would appeal through SOAH but are not anticipated to be significant.

**Source Agencies:** 360 State Office of Administrative Hearings

**LBB Staff:** JOB, CWS, KKR