

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

April 21, 2011

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

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

IN RE: HB3216 by Otto (Relating to electronic communication between property owners and chief appraisers, appraisal districts, appraisal review boards, or any combination of those persons.),
As Introduced

No fiscal implication to the State is anticipated.

The bill would amend Section 1.085 of the Tax Code, regarding property taxation and electronic communications between appraisal districts and taxpayers. Current law allows electronic transmission of notices, property renditions, application forms, or completed applications between a chief appraiser and a property owner or the owner's designee if the parties agree to communicate electronically. The bill would add appraisal districts and appraisal review boards to the entities that may communicate electronically, and would specify that any combination of the named entities may communicate electronically.

The bill would allow an agreement to be communicated electronically between a property owner or their designee, be in an electronic form, and would require that the agreement be signed by the property owner (or designee) in a form acceptable to the chief appraiser. An agreement would remain in effect until rescinded in writing by the property owner or property owner's designee. The bill would allow a chief appraiser to determine the medium, format, content, and method to be used for an electronic communication if the Comptroller has not prescribed these items.

Current law requires that an appraisal district must agree to electronic delivery of notices of appraised value if a property owner's property is included in 25 or more accounts in the appraisal district. The bill would except any appraisal district located in a county with a population of 200,000 or less from this requirement.

The bill would require chief appraisers to publicize the availability of electronic communication agreement forms and make other changes to the Tax Code to facilitate electronic communications.

The bill would expand electronic communications of property tax notices, property renditions, and applications, but would not change taxable values, tax rates, exemptions, or any other variable affecting property tax revenues. Consequently, there would be no fiscal impact on units of local government or the state.

The bill would take effect on 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