

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

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

**April 26, 2011**

**TO:** Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

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

**IN RE: SB1404** by Hinojosa (Relating to the deadline for filing a suit to compel an appraisal review board to change an appraisal roll.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Chapter 25 of the Tax Code, regarding property taxation and local appraisals, to extend the deadline for either party to file suit to compel an appraisal review board to order a required appraisal roll correction. The current filing deadline is 45 days after receiving notice of the appraisal review board's determination of a motion to correct an appraisal error. The deadline would be extended to 60 days after receiving the notice.

The bill would extend a filing deadline related to filing suits related to the correction of appraisal errors but would not change taxable values, tax rates, or other variables affecting property tax revenues. Consequently, there would be no fiscal impact to 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, KKR, SD, SJS