

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

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

**May 3, 2011**

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

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

**IN RE: SB1405** by Hinojosa (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.), **As Introduced**

**No fiscal implication to the State is anticipated.**

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, KKR, SD, SJS