

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

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

**May 25, 2011**

**TO:** Honorable David Dewhurst, Lieutenant Governor, Senate

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

**IN RE: SB1546** by Patrick (Relating to the right to a new hearing before an appraisal review board following a failure to attend a hearing.), **As Passed 2nd House**

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

The bill would amend Section 41.45(e-1) of the Tax Code relating to the right to a new hearing before an appraisal review board following a failure to attend a hearing.

The bill would not change taxable values, tax rates, exemption amounts, or any other variable affecting property tax revenues. Consequently, these provisions would have no fiscal impact on the state or units of local government.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:**

**LBB Staff:** JOB, KKR, SD, SJS