

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

April 28, 2011

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

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.), **Committee Report 1st House, Substituted**

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