

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 26, 2013

TO: Honorable Juan Hinojosa, Chair, Senate Committee on Intergovernmental Relations

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB241** by Otto (Relating to the notice provided by the chief appraiser of an appraisal district of the availability of agreement forms authorizing certain electronic communications.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Section 1.085(h) of the Tax Code, regarding property taxation, general provisions, and communications in electronic format, to exempt an appraisal district with a population of 200,000 or less from the requirement in current law that appraisal districts notify the public of the availability of certain agreement forms. These agreement forms authorize electronic communication between the property owner and the appraisal district of notices, renditions, application forms and completed applications.

The bill would not affect taxable property values, tax rates, tax collections, or any other variable that would cause a property tax related fiscal impact to the state or units of local government. The bill would, however, reduce publication costs in appraisal districts with populations of 200,000 or less. The cost savings to the local taxing units that pay for the budgets of these appraisal districts is unknown but is not expected to be significant.

This bill would take effect September 1, 2013.

Local Government Impact

The bill would not affect taxable property values, tax rates, tax collections, or any other variable that would cause a property tax related fiscal impact to units of local government. The bill would, however, reduce publication costs in appraisal districts with populations of 200,000 or less. The cost savings to the local taxing units that pay for the budgets of these appraisal districts is unknown but is not expected to be significant.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KKR, KK, SD, SJS