

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 12, 2013

TO: Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB316** by Otto (Relating to the pilot program authorizing a property owner to appeal to the State Office of Administrative Hearings regarding certain appraisal review board determinations.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend the Government Code relating to the pilot program authorizing a property owner to appeal to the State Office of Administrative Hearings (SOAH) regarding certain appraisal review board determinations.

Based on information provided by SOAH and the Comptroller of Public Accounts, this analysis assumes that duties and responsibilities associated with implementing the provisions of the bill could be accomplished by utilizing existing resources.

Local Government Impact

The bill would allow property owners in all counties to appeal appraisal review board hearing determinations through the SOAH. Since these appeals are currently heard at the district court level, district courts would likely see a decrease in these types of appeals.

Savings to district courts would vary depending on the number of property owners that would appeal through SOAH but are not anticipated to be significant.

Source Agencies: 304 Comptroller of Public Accounts, 360 State Office of Administrative Hearings

LBB Staff: UP, CWS, KKR