

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 19, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB2777** by Guillen (Relating to the procedures for taxpayer protests and to appeals of certain ad valorem tax determinations to justice courts.), **As Introduced**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Chapter 41 of the Tax Code, related to local review, to provide that a chief appraiser is entitled, on request, to a copy of a property owner's affidavit (if any) offering evidence or argument in a protest to an appraisal review board. The appraisal review board and the chief appraiser would be required to review the evidence or argument before the hearing.

The bill would amend Chapter 42, of the Tax Code, related to judicial review, and Chapter 27.031, of the Government Code, related to justice court jurisdiction, to provide that a property owner may appeal an order of an appraisal review board to justice court in lieu of district court if the amount of property taxes in dispute is \$10 thousand or less and if the appeal relates to the appraised value of the property or the eligibility for an exemption. The bill would provide for certain notices, determination of jurisdiction, and venue. An appraisal district would be permitted to legal representation in a justice court. A final justice court judgment would not be appealable.

The bill would make conforming changes.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect on September 1, 2013.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SJS