

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

May 13, 2013

TO: Honorable Tommy Williams, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB2792** by Elkins (Relating to the circumstances under which an appraisal review board hearing shall be closed to the public.), **As Engrossed**

No fiscal implication to the State is anticipated.

This bill would amend Section 41.66, of the Tax Code, regarding property taxation, remedies, and local review, to require an appraisal review board to conduct a hearing that is closed to the public if the property owner or the chief appraiser intends to disclose proprietary or confidential information at the hearing that will assist the review board in determining the protest. The appraisal review board would be allowed to hold such a closed hearing only on a joint motion by the property owner and the chief appraiser. Proprietary or confidential information obtained in the closed hearing would be protected as confidential under the law.

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.

This bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect 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, SD, SJS