

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: HB3441 by Otto (Relating to the deadline for filing certain appeals of certain appraisal review board orders.), **As Engrossed**

<p>No fiscal implication to the State is anticipated.</p>
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This bill would amend Section 41A of the Tax Code, related to property tax appeals through binding arbitration, to change the number of days by which, after receiving proper notice, a property owner must file an appeal of an appraisal review board order with the appraisal district from 45 days to 60 days.

The bill also would amend Section 2003.906 of the Government Code, related to notice of appeal to the State Office of Administrative Hearings, to change the number of days by which, after receiving proper notice, a property owner must file an appeal of an appraisal review board order with the appraisal district from 30 days to 60 days.

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, SJS