

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: HB3443 by Otto (Relating to the persons entitled to intervene in an appeal to a district court of an ad valorem tax-related matter.), **As Engrossed**

<p>No fiscal implication to the State is anticipated.</p>
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This bill would amend Section 42.016 of the Tax Code to provide that a person is entitled to intervene in a property tax appeal brought under this chapter the person has standing, and the court has jurisdiction in the appeal if the property that is the subject of the appeal was also the subject of a protest hearing and the person acquires ownership of the property during the pendency of the appeal and the person obtains an assignment of the right to pursue the appeal from:

- a prior owner of the property with authority to pursue the appeal;
- a court-appointed receiver with authority to pursue the appeal under a court order; or
- a trustee under a deed of trust or similar instrument if the person acquires the property at a foreclosure sale and the property owner whose interest was foreclosed on had authority to pursue the appeal.

This bill would apply to an appeal that is pending on the effective date of this bill or that is filed on or after the effective date of this bill.

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