

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 22, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB1598 by Zaffirini (relating to the authority of the chief appraiser of an appraisal district or a representative of the chief appraiser to photograph the premises of a business, trade, or profession for ad valorem tax appraisal purposes.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

The bill would amend Section 22.07(a) of the Tax Code, regarding property taxation and renditions, to prohibit a chief appraiser or chief appraiser's representative from photographing the premises of a business unless the appraisal district provides written notice of intent to photograph the premises to the owner not earlier than 30 days or later than 24 hours before the property inspection.

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 government 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, SD, SJS