

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**May 12, 2015**

**TO:** Honorable Kevin Eltife, Chair, Senate Committee on Business & Commerce

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** **HB394** by McClendon (Relating to the information in ad valorem tax appraisal records that may not be posted on the Internet by an appraisal district.), **As Engrossed**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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The bill would amend Tax Code Section 25.027, regarding local appraisal, to prohibit posting, on the Internet, appraisal records that indicate the age of a property owner, including information indicating that a property owner is 65 years of age or older.

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 have no fiscal impact on the state. However, units of local government may incur some costs associated with removing from their websites any information indicating a property owner is 65 years of age or older. These costs cannot be estimated.

Upon becoming effective, the bill would require a chief appraiser to remove the specified information from an Internet website controlled by the appraisal district by that date.

**Local Government Impact**

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. However, units of local government may incur some costs associated with removing from their websites any information indicating a property owner is 65 years of age or older.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, CL, KK, SD, SJS