

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

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

**May 25, 2015**

**TO:** Honorable Joe Straus, Speaker of the House, House of Representatives

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

**IN RE: HB2282** by Guillen (Relating to the procedures for protests and appeals of certain ad valorem tax determinations.), **As Passed 2nd House**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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The bill would amend Subsection 41.45(b) of the Tax Code to provide that the appraisal review board and the chief appraiser shall review the evidence or argument provided by the property owner before the appraisal review board hearing on the protest.

The bill would add new Subchapter B-1, relating to appeals from appraisal review board determinations in certain counties, to Chapter 42 of the Tax Code, to provide that in certain counties a property owner may appeal an appraisal review board order in specified circumstances to a justice court as an alternative to bringing an appeal to a district court. The bill applies to a county that has a population of less than 45,000, shares a border with a county that has a population of 1.5 million or more and is within 200 miles of an international border, and through which the Atascosa River flows. An appeal may be brought to a justice court if the appeal relates only to a determination of appraised value or eligibility for an exemption and the tax amount in dispute is \$5,000 or less. A final judgment of a justice court in an appeal to the justice court may not be appealed by any person. This subchapter would expire on September 1, 2021.

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 take effect September 1, 2015 and applies to the appeal of an order of an appraisal review board without regard to whether the order was issued before the effective date of this bill.

**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