

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

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

**April 20, 2015**

**TO:** Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

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

**IN RE: HB2288** by Parker (Relating to the correction of an ad valorem tax appraisal roll.), As Introduced

**The bill's proposed appraisal roll correction, on motion of a property owner, of property included on the appraisal roll that was not located wholly or partly in the appraisal district for any of the five preceding years could create a cost to the state through the operation of the school funding formulas in instances in which property incorrectly listed on the appraisal roll is removed from the appraisal roll and would not have been removed under current law.**

The bill would amend Chapter 25 of the Tax Code, regarding local property tax appraisal, to add an item to the list of corrections to an appraisal roll that an appraisal review board, on motion of the chief appraiser or of a property owner, may order to be made for any of the five preceding years. The new appraisal roll correction would be the inclusion of property on the appraisal roll or in the appraisal records that was not located wholly or partly in the appraisal district in that tax year.

The bill's proposed appraisal roll correction, on motion of a property owner, of property included on the appraisal roll that was not located wholly or partly in the appraisal district for any of the five preceding years could create a cost to local governments and to the state through the operation of the school funding formulas in instances in which property incorrectly listed on the appraisal roll in one of the five preceding years is removed from the appraisal roll and would not have been removed under current law. The number of such instances and the value of property involved is unknown; consequently the cost cannot be estimated.

The bill would take effect September 1, 2015.

**Local Government Impact**

The bill's proposed appraisal roll correction, on motion of a property owner, of property included on the appraisal roll that was not located wholly or partly in the appraisal district for any of the five preceding years could create a cost to local governments in instances in which property incorrectly listed on the appraisal roll is removed from the appraisal roll and would not have been removed under current law.

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

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

