

**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: HB3012** by Parker (Relating to the system for appraising property for ad valorem tax purposes; amending provisions subject to a criminal penalty.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapter 6 of the Tax Code, regarding local property tax administration, to require, in a county of 120,000 population or more, the local administrative district judge to appoint auxiliary board members, rather than just board members. An individual appointed to an appraisal review board by an administrative district judge who has served for all or part of three consecutive terms would be ineligible to serve on the appraisal review board during the term that begins on the next January 1st following the third of those three consecutive terms. The bill would make other administrative and procedural changes regarding appraisal review boards.

The bill would amend Chapter 11 of the Tax Code, regarding taxable property and exemptions, to require the chief appraiser to provide a notice of denial of an applicant's application for an exemption within five days after the date on which the application is denied. The notice of denial of an exemption application and other notices related to exemptions would be required to be delivered to the property owner's designated agent, if any.

The bill would amend Chapter 23 of the Tax Code, regarding property tax appraisal methods and procedures, to require that certain notices related to open space land qualified for special appraisal be delivered to a properly designated agent.

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 on September 1, 2015, but would not affect the right of a person serving on the appraisal review board of an appraisal district on the effective date to complete the person's term on the board.

**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

