

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

May 8, 2015

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB4074** by Murphy (relating to the presentation of evidence in appraisal review board hearings on protests.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

This bill would amend Section 41.45 of the Tax Code, relating to hearings on protest, to provide for a chief appraiser and a property owner or the owner's agent to provide each other material preserved on any portable device designed to maintain an electronic, magnetic or digital reproduction of any document or image that the person intends to offer or submit to the appraisal review board at the hearing, as an alternative to providing a copy of any written material.

If a chief appraiser uses audiovisual equipment at a hearing on a protest, the bill would require the appraisal office to provide audiovisual equipment of the same general type, kind, and character for use during the hearing by the property owner or the owner's 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.

This bill would take effect January 1, 2016.

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