

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

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

**April 27, 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 hearings on protests.), **As Introduced**

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

The 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.

The bill would require the appraisal office to provide audio-visual equipment at each hearing on a protest for the use of the property owner initiating the protest or the protesting property owner's representatives. The audio-visual equipment would have to be of the same general type, kind and character as the equipment used by the chief appraiser at each protest hearing.

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 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