

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

May 22, 2015

TO: Honorable Dan Patrick, Lieutenant Governor, Senate

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB1394 by Hancock (Relating to the presentation of evidence in appraisal review board hearings on protests.), **As Passed 2nd House**

No fiscal implication to the State is anticipated.

The bill would amend Section 41.45 of the Tax Code, relating to hearings on protests, to require a chief appraiser and the property owner or owner's agent, before or at the beginning of an appraisal review board hearing, to provide each other with a copy of any material preserved on any portable device designed to maintain an electronic, magnetic, or digital reproduction of a document or image (or the currently required copy of any written material) that the person intends to offer or submit to the appraisal review board at the hearing. If the chief appraiser uses audiovisual equipment at a hearing or protest, the appraisal office would be required to provide audiovisual equipment at each appraisal review board hearing for use during the hearing by the property owner or owner's agent. The audiovisual equipment would be required to be of the same general type, kind, and character as the equipment used by the chief appraiser at a 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