

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 6, 2015

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB1394 by Hancock (Relating to protests before appraisal review boards.), As Introduced

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 41 of the Tax Code, regarding local review of property tax appraisals, to permit a person protesting the value of a property that the person is leasing and for which the person is contractually obligated to pay the property taxes to designate another person to act as their agent. The Comptroller would be required to prescribe forms and adopt rules to facilitate compliance with this provision.

The chief appraiser and the property owner or owner's agent, before or at the beginning of an appraisal review board hearing, would be required 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 that the person intends to offer or submit to the appraisal review board at the hearing. 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