

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 27, 2017

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB455 by Metcalf (Relating to the authority of a property owner to participate by telephone conference call at a protest hearing by an appraisal review board.), **As Engrossed**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Chapter 41 of the Tax Code, regarding local appraisal review, to permit a property owner to appear by telephone conference call to offer argument. The property owner would be required to submit an affidavit and provide notification of intent to appear by telephone conference call as prescribed. An appraisal review board would be required to provide a telephone number for the property owner to call to participate in the hearing, and to provide equipment to allow all parties at the hearing who are present to hear the property owner. A property owner is responsible for providing access to another person that the owner invites to participate in the hearing conducted by telephone conference call. A property owner would not waive the right to appear at a hearing by submitting notice of intent to appear by telephone conference call. The bill would make conforming changes.

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 September 1, 2017.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS