

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

March 16, 2017

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB457** by Holland (relating to the confidentiality of certain home address information in ad valorem tax appraisal records.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 25 of the Tax Code, regarding local property tax appraisal, to add the spouse (or surviving spouse) and the adult child of a current or former peace officer to the list of individuals for whom information in the property appraisal records is confidential and available only for the official use of the appraisal district, the state, the Comptroller, and taxing units if:

1. the information identifies the home address of the individual; and
2. the individual chooses to restrict public access to the information on the appropriate form.

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 immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2017.

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