

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 3, 2017

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB2043** by Springer (Relating to the qualifications required for an appraisal district employee in order to testify as to the value of appraised value of real property in certain ad valorem tax appeals.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 42 of the Tax Code, regarding judicial review of property tax appeals, to permit a court to give preference to the testimony in an excessive or unequal appraisal appeal of an appraisal district employee who has an Occupations Code appraisal license if the applicable appraised or market value of the property is less than \$1 million. Current law does not contain the value ceiling. This provision would be effective January 1, 2020.

The bill would prohibit an appraisal district employee from testifying as to the value of real property in an excessive or unequal appraisal appeal if the appraised or market value, as applicable, of the property is \$1 million or more unless the person has an Occupations Code appraisal license.

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 on 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