

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**March 13, 2017**

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

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** SB870 by Bettencourt (Relating to the scheduling by an appraisal review board of a hearing on a protest.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapter 41 of the Tax Code, regarding local review of property tax appraisal, to prohibit an appraisal review board from scheduling a protest hearing on a Sunday.

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