

**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: SB946** by Bettencourt (Relating to deadlines for performing various functions in connection with the ad valorem tax system.), **As Introduced**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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The bill would amend Chapter 11 of the Tax Code, regarding taxable property and exemptions, to require a chief appraiser to accept and approve or deny an application for an exemption for freeport goods after the filing deadline has passed if it is filed not later than June 1 (rather than before the date the appraisal review board approves the appraisal records).

The bill would amend Chapter 21 of the Tax Code, regarding taxable situs, to require a person claiming interstate allocation of certain property to file a completed allocation application form before April 1 (rather than before May 1). If the property was not on the appraisal roll in the preceding year, the deadline for filing the allocation application form would be extended to the 30th (rather than the 45th) day after the date of receipt of the notice of appraised value. For good cause shown, the chief appraiser would be required to extend the deadline for a period not to exceed 30 (rather than 60) days.

The bill would amend Chapter 22 of the Tax Code, regarding property tax renditions and other reports, to require that rendition statements and property reports for property located in an appraisal district in which one or more taxing units exempt freeport property must be delivered to the chief appraiser not later than April 1. The chief appraiser would be permitted to extend the deadline to May 1 for good cause.

The bill would amend Chapter 41 of the Tax Code, regarding local review of appraisal protests, to repeal Subsection 41.44(b-1) of the Tax Code regarding permitting a property owner who files a notice of protest after the deadline but before the appraisal review board approves the appraisal records to receive a hearing and determination of the protest if the property owner files the notice before June 1. The bill would remove the distinction between the protest filing deadline for residential and other property types and change the protest filing deadline for all property types to before May 15 or not later than the 30th day after the date that notice to the property owner was delivered to the property owner as provided by Section 25.19 of the Tax Code regarding notice of appraised value, whichever is later.

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 January 1, 2018.

**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