

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

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

**May 5, 2017**

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

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

**IN RE:** SB1767 by Buckingham (Relating to hearings and protests before appraisal review boards involving ad valorem tax determinations.), **As Engrossed**

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

The bill would amend Tax Code Chapters 25, regarding local appraisal, and 41, regarding local review, to entitle a property owner to elect to present evidence and argument at a appraisal roll correction hearing before, after, or between the cases presented by the chief appraiser and each taxing unit and to entitle a property owner to elect to present the owner's case at a protest hearing either before or after the appraisal district.

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.

This bill would be effective January 1, 2018.

**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