LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

March 4, 2019

TO: Honorable Dustin Burrows, Chair, House Committee on Ways & Means

FROM: John McGeady, Assistant Director   Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: **HB994** by Guillen (Relating to the procedures for protests and appeals of certain ad valorem tax determinations.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Subsection 41.45(b) of the Tax Code to provide that the appraisal review board and the chief appraiser shall review the evidence or argument provided by the property owner before the appraisal review board hearing on the protest.

The bill would add Subchapter B-1, relating to appeals from appraisal review board determinations in certain counties, to Chapter 42 of the Tax Code, to provide that in certain counties a property owner may appeal an appraisal review board order in specified circumstances to a justice court as an alternative to bringing an appeal to a district court. The subchapter would apply to a county that has a population of less than 45,000, shares a border with a county that has a population of 1.5 million or more and is within 200 miles of an international border, and through which the Atascosa River flows. An appeal may be brought to a justice court if the appeal relates only to a determination of appraised value or eligibility for an exemption and the tax amount in dispute is $5,000 or less.

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 September 1, 2019 and apply to the appeal of an order of an appraisal review board without regard to whether the order was issued before the effective date of the bill.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts
LBB Staff: WP, KK, SD, SJS