

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 29, 2019

TO: Honorable Paul Bettencourt, Chair, Senate Committee on Property Tax

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

IN RE: **HB1060** by Bell, Cecil (Relating to the authority of a property owner to request that notice of a protest hearing before the appraisal review board be delivered by certified mail or electronic mail.), **As Engrossed**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Chapter 41, Subchapter C, of the Tax Code, regarding taxpayer protest, to add new subsections 41.46(d) and 41.46(e) that would require an appraisal review board to deliver notice of an appraisal review board hearing by certified mail if requested by a property owner in the owner's notice of protest. The board would be permitted to require the property owner to pay the postage cost. Alternatively an appraisal review board would be required to deliver the appraisal review board notice by email if requested by the property owner.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable that might affect the revenues of units of local governments or the state.

The bill would take effect September 1, 2019.

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