

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 22, 2021

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB2245 by Shine (relating to ad valorem tax appraisal records maintained by an appraisal district.),
Committee Report 1st House, Substituted

No fiscal implication to the State is anticipated.

This bill would amend Chapter 25 of the Tax Code, regarding property taxation and local appraisal, to provide that each appraisal record must have a unique account number. The bill would require the appraisal district to provide written notice of any changes to an account number to the proper owner as soon as practicable after the change and to provide notice of any changes in the account number in the notice of appraised value.

The bill would require the chief appraiser to combine contiguous parcels or tracts of real property into a single appraisal record and separate identifiable segments of the owner's parcel or tract of real property into individual appraisal records. This would only apply to an appraisal record for property other than a residential property, an improvement only, or for a property on which a delinquent tax is due.

The property owner would be required to make the request before Jan 1 of the tax year for which the requested change to the appraisal records is to be made and the request must contain a legal description sufficient to describe the property subject to the request.

The bill would provide if a chief appraiser refuses to combine parcels or tracts, or separate a parcel or tract, on request of a property owner the appraisal review board may order the requested change on a motion to correct appraisal role filed by the owner or a property owner's protest.

The bill would take effect September 1, 2021.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI