

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

**FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION**

**April 18, 2021**

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

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB4179** by Bonnen (Relating to the procedures to be used by an appraisal district in resolving a protest following the filing of a notice of protest by a property owner.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would add new section to Chapter 41 of the Tax Code, regarding local review, to require an appraisal review board (ARB) to schedule an informal conference with each property owner who files a notice of protest to be held before the hearing on the protest. The bill would require the informal conference to be more than five days before the protest hearing. The bill would require the informal conference be canceled if the property owner informs the appraisal office, in writing, that the owner elects not to participate in the conference. The bill would stipulate failure to appear at the informal conference does not prevent the ARB from hearing the protest and issuing an order determining the protest.

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, 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