

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 11, 2021

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB4269 by Hull (Relating to the procedure to be used by an appraisal review board to conduct a hearing on a protest.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 41 of the Tax Code, regarding local appraisal review, to allow a property owner to request a hearing in front of the appraisal review board (ARB) by videoconference. The bill would provide the property owner could protest offering evidence or argument by videoconference.

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