

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

April 28, 2023

TO: Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB796 by Button (Relating to the creation and maintenance by an appraisal district of a publicly available Internet database of information regarding protest hearings conducted by the appraisal review board established for the district.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 41 of the Tax Code (Local Review) to add a new section to require each appraisal district create and maintain a publicly available and searchable Internet database of protest hearings conducted by the appraisal review board (ARB). The bill would require for each hearing the database contain:

- (1) the name of each ARB member who attended the hearing;
- (2) the date and time of the hearing;
- (3) the account number and category for the property subject to the hearing;
- (4) the appraised value according to the appraisal district and the owner's asserted value; and
- (5) the ARB's determination of the protest.

The database would need to be updated with protest determinations by October 1.

The bill would require the chief appraiser to include a link to the new database in the database of property tax-related information required by Section 26.17 of the Tax Code.

The bill would require the chief appraiser of each appraisal district create and make available the database by January 1, 2024.

Beginning January 1, 2025, the database would be required to include information on protests from the previous year, adding an additional year each year until the database maintains information on protests in the five previous years. Beginning January 1, 2030, the database would be required to contain information relating to protest from the five previous tax years.

The bill would take effect September 1, 2023.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, AF, SD, BRI, KK