

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

**FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION**

**March 22, 2023**

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

**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.), **Committee Report 1st House, Substituted**

<b>No fiscal implication to the State is anticipated.</b>
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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.

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, KK, SD, BRI