

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

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

**May 14, 2023**

**TO:** Honorable Dade Phelan, Speaker of the House, House of Representatives

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

**IN RE: HB3273** by Thierry (Relating to public notice of the availability on the Internet of property-tax-related information.), **As Passed 2nd House**

<p><b>No significant fiscal implication to the State is anticipated.</b></p>
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The bill would amend Chapter 25 and Chapter 26 of the Tax Code to require the chief appraiser of each appraisal district and the assessor for each taxing unit to post a notice on their respective websites, provided they maintain an Internet website, informing each property owner that the estimated amount of taxes imposed on the property can be found in the property tax database. The notice must also include instructions on how the property owner may register to receive e-mail updates and requires the chief appraiser to send property tax database update notifications. The bill repeals the requirement that the chief appraiser deliver this notification to each property owner by regular mail or e-mail.

The bill would require the chief appraiser to publish the notice in a county-wide newspaper by August 7 or as soon thereafter as practicable. If such a newspaper does not exist, the chief appraiser would post the notice at the appraisal district office.

The bill would allow the Comptroller to adopt rules regarding the posting and publication of the notice.

The bill would amend Chapter 41 of the Tax Code, relating to Local Review, to require the Appraisal Review Board to include this notice with the written notification of a protest hearing.

**Local Government Impact**

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

**Source Agencies:** 304 Comptroller of Public Accounts

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