

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

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

**April 17, 2023**

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

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

**IN RE: SB2005** by LaMantia (Relating to the form of an appraisal review board order determining a protest.),  
**As Introduced**

<b>No significant fiscal implication to the State is anticipated.</b>
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The bill would amend Chapter 5 of the Tax Code to direct the Comptroller to create a form, as specified in the bill, for use by an appraisal review board (ARB) to make a determination by written order. The Comptroller is required to post the form on the Comptroller's Internet website. The bill would amend Chapter 25 and Chapter 41 of the Tax Code to require an ARB, upon determining a challenge or protest, to use the Comptroller's form when issuing a written order.

**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