

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

March 18, 2025

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB1284 by Geren (Relating to the duty of an appraisal review board to determine a motion or protest filed by a property owner and the right of the owner to appeal the board's determination.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would require the Appraisal Review Board (ARB) to consider and determine by written order a timely filed motion or protest. The ARB is prohibited from determining that a property owner has forfeited the right to file the motion or protest or have the motion or protest considered and determined, unless the property owner has forfeited that right due to the nonpayment of property taxes.

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