LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

May 29, 2025

TO: Honorable Dan Patrick, Lieutenant Governor, Senate

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: **SB973** by Eckhardt (Relating to the prohibition on posting on the Internet information held by an appraisal district regarding certain residential property.), **As Passed 2nd House**

No fiscal implication to the State is anticipated.

The bill would modify the exception to the prohibition against appraisal records containing images of residential properties by allowing photographs of more than one building (rather than five or more buildings under the current law) and allowing a street level photograph of only the exterior of a building or a field record or overhead sketch of the property that depicts only certain criteria specified in the bill.

The bill would establish that no board of directors could approve a plan to appraise property on a timeline or based on appraisal standards that would prevent the chief appraiser from appraising property in compliance with Section 23.01(a) of the Tax Code, which requires all taxable property be appraised at its market value as of January 1.

Depending on the condition of the economy and the local real estate market, less frequent appraisals could widely misstate property value and potentially result in large increases in appraised value when the property comes back up for reappraisal or result in failure to timely reduce appraisals when market values have declined.

The effect of nullifying elements of appraisal district reappraisal plans that may be inconsistent with or not authorized by state law could have a fiscal impact for some districts but in amounts that cannot be estimated and are not expected to be significant on a statewide basis.

Local Government Impact

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Source Agencies: 304 Comptroller of Public Accounts

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