

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

May 20, 2025

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB1163 by Hughes (Relating to the circumstances under which an appraisal review board is required to postpone a protest hearing.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would allow the designated agent of a property owner one postponement of an appraisal review board (ARB) hearing without showing cause. This bill would also define “good cause” to include that a property owner or the owner's agent was unable to attend the scheduled hearing because the owner or agent was appearing before a different panel of the same ARB at the time of the scheduled hearing. The bill would specify that a property owner's agent does not include a person who is a property tax consultant as defined by Section 1152.001 of the Occupations Code.

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, BRI, SZ, SD