

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

May 14, 2015

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB2282 by Guillen (Relating to the procedures for protests and appeals of certain ad valorem tax determinations.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Subsection 41.45(b) of the Tax Code to provide that the appraisal review board and the chief appraiser shall review the evidence or argument provided by the property owner before the appraisal review board hearing on the protest.

The bill would add new Subchapter B-1, relating to appeals from appraisal review board determinations in certain counties, to Chapter 42 of the Tax Code, to provide that in certain counties a property owner may appeal an appraisal review board order in specified circumstances to a justice court as an alternative to bringing an appeal to a district court. The bill applies to a county that has a population of less than 45,000, shares a border with a county that has a population of 1.5 million or more and is within 200 miles of an international border, and through which the Atascosa River flows. An appeal may be brought to a justice court if the appeal relates only to a determination of appraised value or eligibility for an exemption and the tax amount in dispute is \$10,000 or less. A final judgment of a justice court in an appeal to the justice court may not be appealed by any person.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect September 1, 2015 and applies to the appeal of an order of an appraisal review board without regard to whether the order was issued before the effective date of this bill.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS