

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 20, 2015

TO: Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB3013** by Parker (Relating to the mediation and settlement of certain disputes relating to ad valorem taxation.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 1 of the Tax Code, regarding general property tax provisions, to permit a taxing unit that is party to a matter before a court to designate a representative to attend mediation ordered by the court if the matter before the court is a delinquent property tax suit, or the judicial review of an appraisal review board order. The taxing unit representative would be permitted to negotiate the settlement of one of the eligible matters. The settlement proposal would not be final or enforceable unless the proposal is approved by the governing body of the taxing unit that designated the representative.

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 on September 1, 2015.

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