

**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:** **HB3756** by Otto (Relating to the methods and procedures used to determine school district property values.), **As Introduced**

<p><b>No significant fiscal implication to the State is anticipated.</b></p>
--

The bill would amend Subchapter M of Chapter 403, Government Code, relating to the study of school districts property values. The bill would require the Comptroller to use appraisals and automated valuation models in its study to determine the total taxable value of all property in each school district; this is in addition to existing requirements to use comparable sales and generally accepted auditing and sampling techniques for the study. The bill would require the Comptroller to make available to appraisal districts the comparable sales and appraisals used in developing the automated valuation models and the study. The bill does not specify an effective date; Section 39 in Article 3 of the Texas Constitution provides no law passed by the Legislature, except the general appropriation act, shall take effect or go into force until ninety days after the adjournment of the session at which it was enacted, unless the Legislature provides other direction by a vote of two-thirds of all the members elected to each House.

According to the office of the Comptroller, the bill could be implemented within existing resources.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts, 701 Central Education Agency

**LBB Staff:** UP, KK, EP, LCO