

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**April 20, 2015**

**TO:** Honorable Troy Fraser, Chair, Senate Committee on Natural Resources & Economic Development

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** **SB1343** by Huffines (Relating to the procedure for claiming an exemption from ad valorem taxation by the Dallas County Utility and Reclamation District of certain property subject to a tax abatement agreement with the district and to the validation of certain actions of the district.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would amend session law to provide that if the Dallas County Utility and Reclamation District enters into a tax abatement agreement with an owner of a single-family residential property, the district's tax assessor-collector may file the exemption application on behalf of the property owner with the chief appraiser. All governmental and proprietary actions of the district, except matters involved in pending litigation or held invalid by a final court judgment, taken before the effective date of this bill are validated, ratified, and confirmed in all respects as if the actions had been taken as authorized by law.

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 immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect 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, SZ, SD, SJS