

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 6, 2015

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB1739 by Hinojosa (Relating to the procedure by which the assessor for a taxing unit is required to provide certain ad valorem tax-related information to a property owner or the owner's agent.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 31 of the Tax Code, regarding property tax collections, to permit the assessor for a taxing unit that maintains an Internet website to post on the website certain property value, tax rate, tax amount, and property history information required to be included in a tax bill or separate statement instead of including the information in the tax bill or statement. The taxing unit would be required to include the website address in the tax bill or statement, and to provide the required information by mail if requested in writing by the property owner.

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.

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