

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

May 9, 2017

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB1186 by Anderson, Rodney (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 Engrossed**

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, 2017.

Local Government Impact

Dallas County states no fiscal impact from the provisions of the bill.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, GG, GP