

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 25, 2019

TO: Honorable Dustin Burrows, Chair, House Committee on Ways & Means

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: HB1333 by Krause (relating to the administration of the ad valorem tax system.),
Committee Report 1st House, Substituted

No fiscal implication to the State is anticipated.

The bill would add Tax Code section 1.086 to require a chief appraiser, on written request of a homestead owner, to email each notice related to:

- (1) change in value of the property;
- (2) the eligibility of the property for an exemption; or
- (3) the grant, denial, cancellation, or other change in the status of an exemption or application.

The bill would add Tax Code section 6.054 to prohibit an individual from being employed by an appraisal district if the individual is an officer or employee of a taxing unit that participates in the appraisal district.

The bill would add Tax Code section 6.16 to require a chief appraiser to maintain a list of individuals who have designated themselves as an individual who will provide free assistance to an owner of residential property that is occupied by the owner as the owner's principal residence.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable that might affect the revenues of units of local governments or the state.

The bill would take effect January 1, 2020.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD, SJS