

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 15, 2019

TO: Honorable Paul Bettencourt, Chair, Senate Committee on Property Tax

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

IN RE: **HB3384** by Shine (Relating to the authority of the comptroller to conduct a limited-scope review of an appraisal district located in an area declared by the governor to be a disaster area.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would permit the Comptroller to conduct a limited-scope review in place of the review in which, once every two years, the Comptroller must review the governance, taxpayer assistance, operating and appraisal standards, procedures, and methodology used by each appraisal district if:

- 1) the appraisal district is in a county located wholly or partly in an area declared by the Governor to be a disaster area;
- 2) the chief appraiser of the appraisal district requests that the review conducted be a limited-scope review; and
- 3) the Comptroller determines that one of four specified circumstances related to impairment of the appraisal district exists and was caused by the disaster.

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 immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2019.

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