

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

February 25, 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: SB449 by Creighton (Relating to testimony by an appraisal district employee as to the value of real property in certain ad valorem tax appeals.), **As Introduced**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would repeal Section 42.23(i) of the Tax Code regarding scope of review which provides that if an appraisal district employee testifies to the value of real property in an appraisal under Tax Code Section 42.25, regarding remedy for excessive appraisal or Tax Code Section 42.26, regarding remedy for unequal appraisal, the court may give preference to an employee authorized to appraise real estate under Section 1103.201 of the Occupations Code.

Tax Code, Section 42.23(i) is not effective until January 1, 2020. 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 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