

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 1, 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: SB597 by Buckingham (Relating to a prohibition on the imposition by an appraisal district or the appraisal review board for an appraisal district of a fee in connection with a protest filed with the board.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 41 of the Tax Code, regarding local review of appraisal, to prohibit an appraisal district or the appraisal review board from requiring a property owner to pay a fee in connection with a protest filed by the owner with the board.

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