

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 2, 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: **SB1146** by Fallon (Relating to the eligibility of certain local officials to serve as the chief appraiser of an appraisal district or as the assessor for a taxing unit that operates an appraisal office.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 6 of the Tax Code, regarding local administration, to disqualify an individual who is an elected or appointed officer of a taxing unit located wholly or partly in the appraisal district established for the county from employment as chief appraiser or service as the assessor for a taxing unit that performs the duties of the appraisal office. The disqualification would only apply in a county with a population of more than 20,000.

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