

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION**

**April 16, 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: SB1309** by Bettencourt (Relating to the assessment and collection of ad valorem taxes imposed by a school district.), **As Introduced**

<b>No significant fiscal implication to the State is anticipated.</b>
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It is assumed that the provisions of the bill relating to the assessment and collection of ad valorem taxes imposed by a school district could be absorbed using existing resources.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:**    304 Comptroller of Public Accounts, 701 Texas Education Agency  
**LBB Staff:** WP, KK, AM, AH, CPa