

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 17, 2019

TO: Honorable Dan Patrick, Lieutenant Governor, Senate

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

IN RE: **SB1876** by Fallon (Relating to a request for binding arbitration to appeal appraisal review board orders involving two or more contiguous tracts of land.), **As Passed 2nd House**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 41A of the Tax Code, regarding binding arbitration, to provide that contiguous tracts of land means improved or unimproved tracts of land that are touching or that share a common boundary, as determined using appraisal district records or legal descriptions of the tracts if a property owner requests binding arbitration to appeal appraisal review board orders involving two or more contiguous tracts of land that are owned by the property owner.

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 if it received the requisite two-thirds vote of all members of each house, otherwise 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