

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 15, 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: **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 Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 41A of the Tax Code, regarding binding arbitration, to provide that tracts of land may not be considered to be noncontiguous on the basis of the classifications of the tracts of land, provided that the tracts of land constitute the same economic unit if a property owner requests binding arbitration to appeal appraisal review board orders involving two or more tracts of land.

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