

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: SB1987 by Creighton (Relating to the selection and administration of an appraisal review board in certain counties; authorizing a fee.), **As Introduced**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Chapter 6 of the Tax Code, regarding local property tax administration, to provide that an appraisal review board consist of three members elected by the voters of the county in which the district is established at the general election of state and county officers. The bill would provide eligibility requirements, ballot procedures, and filing fees for an appraisal review board election.

The provisions only apply to a county that has a population of more than 400,000 and is adjacent to a county with a population of more than 3.3 million and no other counties with a population of more than 300,000.

The bill would make conforming repeals and amendments in the Tax Code and various other codes.

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.

Except as otherwise provided, the bill would take effect January 1, 2021.

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