

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

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

**April 22, 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:** **SB2060** by Menéndez (relating to the contents of a notice of appraised value sent to a property owner by the chief appraiser of an appraisal district.), **Committee Report 1st House, Substituted**

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| <p><b>No fiscal implication to the State is anticipated.</b></p> |
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The bill would amend Chapter 25 of the Tax Code, regarding local property tax appraisal, to require a chief appraiser to include in the notice of appraised value sent to a property owner a brief explanation of each total or partial exemption of property from taxation required or authorized that is available to:

- a disabled veteran or the veteran's surviving spouse or child;
- an individual who is 65 years of age or older or the individual's surviving spouse;
- an individual who is disabled or the individual's surviving spouse;
- the surviving spouse of a member of the armed services of the United States who is killed in action; or
- the surviving spouse of a first responder who is killed or fatally injured in the line of duty.

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 January 1, 2020.

**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