

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

**FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION**

**April 18, 2021**

**TO:** Honorable Morgan Meyer, Chair, House Committee on Ways & Means

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB1360** by Landgraf (Relating to the procedure by which a taxing unit is required to provide public notice of certain ad valorem tax-related information.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Chapter 26 of the Tax Code, regarding property tax assessment, to require that certain property tax notices relating to the no-new-revenue tax rate, the voter-approval tax rate, and debt service tax rate be published in the newspaper, in addition to on the taxing unit's website.

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. Local governments would incur additional publication cost.

The bill would take effect January 1, 2022.

**Local Government Impact**

Local governments would incur additional publication costs.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, KK, SD, BRI