

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

May 26, 2021

TO: Honorable Dan Patrick, Lieutenant Governor, Senate

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB1088 by Creighton (Relating to the applicability of provisions entitling certain lessees to receive a copy of a notice of appraised value delivered to a property owner by the chief appraiser of an appraisal district.), **As Passed 2nd House**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 41 of the Tax Code, regarding local appraisal review, to clarify that lessees of real property contractually obligated to reimburse the property owner for taxes are entitled to receive notice of appraised value.

The bill would amend Chapter 11 of the Tax Code to provide that upon request, a chief appraiser shall provide to the requesting chief appraiser the names of individuals receiving an exemption for a residence homestead.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

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