

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

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

**April 29, 2021**

**TO:** Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

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

**IN RE: SB1919** by Lucio (Relating to the authority of a property owner to participate by videoconference at a protest hearing by certain appraisal review boards.), **Committee Report 1st House, Substituted**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Chapter 41 of the Tax Code, regarding local appraisal review, to allow a property owner to appear at appraisal review board hearings by videoconference. The bill would provide that an appraisal review board established for a county with a population of less than 100,000 and that lacks the technological capability to conduct a videoconference is not required to conduct a hearing by videoconference.

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, 2021.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

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

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