

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

May 6, 2025

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB2553 by West (relating to the authority of an owner of property that qualifies for an exemption as a historic or archaeological site to protest the allocation of the appraised value of the property between the land and the improvements to the land.), **Committee Report 1st House, Substituted**

No significant fiscal implication to the State is anticipated.

The bill would allow a property owner subject to a property tax exemption for a historic site to protest the appraised value of the structure or archeological site, the appraised value of the land, and the allocation of appraised value between the structure and archeological site and the land.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

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