

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

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**March 12, 2003**

**TO:** Honorable Fred Hill, Chair, House Committee on Local Government Ways and Means

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: HB217** by Hamric (Relating to limiting the amount of school district ad valorem taxes that may be imposed on the residence homestead of a disabled person.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would provide a school district property tax ceiling for qualified homeowners who are disabled. The tax ceiling currently applies only to persons who are 65 years of age or older. The corresponding constitutional amendment for this bill, House Joint Resolution 21, is self-enabling. Therefore, this bill would have no fiscal impact. Estimated revenue losses for the proposed tax ceiling are reflected on the fiscal note for the constitutional amendment.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JK, SD, WP, BR, DLBe