

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

May 9, 2003

TO: Honorable Frank Madla, Chair, Senate Committee on Intergovernmental Relations

FROM: John Keel, Director, Legislative Budget Board

IN RE: HB2147 by Gattis (Relating to the filing of a late application for a residence homestead exemption from ad valorem taxation.), **As Engrossed**

No significant fiscal implication to the State is anticipated.

The bill would require the chief appraiser to accept and approve, or deny, a late residence homestead exemption application if it was filed no later than one year after the delinquency date for property taxes on the homestead. Current law requires all late applications to be filed no later than one year after the taxes were paid or become delinquent, whichever is earlier.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JK, DLBa, SD, WP, DLBe