

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

April 23, 2005

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

FROM: John S. O'Brien, Deputy Director, Legislative Budget Board

IN RE: HB89 by Rodriguez (Relating to the authority of a person to charge a fee for assisting another person in applying for a residence homestead tax exemption; imposing a civil penalty.), **Committee Report 1st House, Substituted**

<p>No significant fiscal implication to the State is anticipated.</p>
--

Persons who assist in the filing of a residential homestead exemption would be permitted to charge a fee not to exceed \$55 for their assistance in preparing and filing exemption applications, and they would be prohibited from accepting as compensation any part of a property tax refund on the subject property. The bill would also prohibit persons who assist in filing an application to designate property as a homestead, except under certain conditions, from charging a fee. The bill may result in additional residential homestead exemptions. However, no significant impact to the State is anticipated.

Local Government Impact

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

Source Agencies:

LBB Staff: JOB, SD, WP, DLBe