

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

**FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION**

**May 4, 2005**

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

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

**IN RE: HB2491** by Puente (Relating to the administration and collection of ad valorem taxes, including the transfer of an ad valorem tax lien and a contract for foreclosure of an ad valorem tax lien; amending, correcting, and clarifying the Tax Code, Property Code, and Civil Practice and Remedies Code.), **As Engrossed**

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

**Local Government Impact**

Passage of the bill could change the amount of penalties retained by the chief appraiser for the costs of collecting penalties. However, these amounts would have no significant fiscal implication to the appraisal districts and the related units of local government.

**Source Agencies:**

**LBB Staff:** JOB, DLBa, DLBe