

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

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

**May 9, 2005**

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

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

**IN RE: HB3101** by Casteel (Relating to the filing for record of a plat or replat of a subdivision of real property.), **As Engrossed**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Section 12.002, Property Code, relating to requirements an individual must meet when filing records of a plat or replat of a subdivision of real property, including attaching tax receipts. Section 31.075(a) of the Tax Code would be amended to require a local taxing unit to issue a statement indicating that taxes for the current year have not been calculated if that is the case at the time a landowner or their agent would otherwise obtain a tax receipt, and upon request by the property owner or their agent. The bill would take effect September 1, 2005.

**Local Government Impact**

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

**Source Agencies:**

**LBB Staff:** JOB, WK, DLBa