

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

April 4, 2005

TO: Honorable Anna Mowery, Chair, House Committee on Land & Resource Management

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.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

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