

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

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

**March 30, 2005**

**TO:** Honorable Jim Keffer, Chair, House Committee on Ways & Means

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

**IN RE: HJR68** by Villarreal (Proposing a constitutional amendment to permit a county to establish an ad valorem tax freeze on the residence homesteads of certain elderly persons.), **As Introduced**

**No fiscal implication to the State is anticipated,** other than the cost of publication.

The cost to the state for publication of the resolution is \$66,497.

The resolution would propose an amendment to Article VIII of the Texas Constitution to authorize counties to adopt a property tax limitation for persons qualified for the 65-or-over or disabled residence homestead exemptions.

The proposed amendment alone would have no fiscal impact on the state or units of local government. Any fiscal impact would depend on the language in the enabling legislation.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, SD, WP, DLBe