LEGISLATIVE BUDGET BOARD Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

April 5, 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: HJR97 by Cook, Robby (Proposing a constitutional amendment to authorize the ad valorem taxation of certain property owned by a municipality.), **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 allow the Legislature to authorize a political subdivision to remove the property tax exemption for real property owned by a city or town which is outside the corporate limits of the city or town.

The proposed amendment alone would have no fiscal impact on the state or units of local government.

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