

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

**FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION**

**April 11, 2007**

**TO:** Honorable Fred Hill, Chair, House Committee on Local Government Ways & Means

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

**IN RE: HB2420** by Keffer, Jim (Relating to the requirement that the chief appraiser of an appraisal district provide an estimate of taxable value and related assistance to certain taxing units. ),  
**Committee Report 1st House, Substituted**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Section 26.01 of Chapter 26 of the Tax Code to require, by June 7 of each year, the chief appraiser to prepare and certify to the assessor for each county, city, and school district participating in the appraisal district an estimate of the taxable value in that taxing unit.

Under this bill, the chief appraiser would have to assist each unit in determining property values for the unit's budgetary purposes.

Current law provides that the chief appraiser provide the proposed information and assistance only to school districts.

Because the state is constitutionally prohibited from imposing a state property tax, there would be no direct fiscal impact on the state.

**Local Government Impact**

Because the mechanism for providing value information to school districts is currently in place, passage of the bill should have no significant costs to units of local government.

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

**LBB Staff:** JOB, CT, SD, SJS