

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

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

**May 18, 2007**

**TO:** Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

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

**IN RE: HB2909** by Gattis (Relating to the authority of the governing body of a taxing unit in connection with taxes on real property erroneously omitted from the appraisal roll or tax roll in a previous year.), **Committee Report 2nd House, Substituted**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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The bill would amend the Tax Code to authorize a governing body of a taxing unit to postpone the delinquency date by as many as 36 months regarding collection of taxes on certain real property that had been erroneously omitted from the appraisal roll or tax roll for a taxing unit for any of the five preceding tax years. Penalties and interest would begin on the postponed date.

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**

The fiscal impact to units of local government would depend on how many parcels of real property the provisions of the bill would affect and the discretion of the taxing unit regarding postponing the delinquency date.

**Source Agencies:**

**LBB Staff:** JOB, DB