

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

February 15, 2007

TO: Honorable Jeff Wentworth, Chair, Senate Committee on Jurisprudence

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

IN RE: SB57 by Zaffirini (Relating to the priority given to the hearing by trial courts of certain ad valorem tax matters.), **Committee Report 1st House, Substituted**

No significant fiscal implication to the State is anticipated.

The bill would direct trial courts to give preference in setting hearings and trials for ad valorem tax matters in appeals brought under §42.01 or 42.015 of the Tax Code for counties with a population of less than 175,000. The bill would take effect September 1, 2007.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 212 Office of Court Administration, Texas Judicial Council

LBB Staff: JOB, MN, ZS, TB