

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

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

**April 5, 2007**

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

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

**IN RE: SB1405** by Wentworth (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, municipality, and school district participating in the appraisal district an estimate of the taxable value in that taxing unit. Under the bill, the chief appraiser would have to assist each unit in determining property values for the unit's budgetary purposes. However, if a county or municipality notifies the chief appraiser that they elect not to receive the estimate or assistance, the appraiser would not be required to provide the information or assistance.

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

The bill would take effect January 1, 2008 and would apply only to a tax year that begins on or after that 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**

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, DB, SJS, CT, SD