

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

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**March 17, 2009**

**TO:** Honorable Rene Oliveira, Chair, House Committee on Ways & Means

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

**IN RE: HB1221** by Howard, Charlie (Relating to the provision of information by tax officials related to ad valorem tax rates.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Chapters 25 and 26 of the Tax Code, regarding the appraisal of real property, to make adjustments to the dates that certain actions must be taken concerning the adoption of a rate for ad valorem taxation by a taxing unit.

The bill would also require additional information in the notice to taxpayers in the year following the year in which a taxing unit raised its rollback rate.

The bill would not change the tax rate or the appraised value of property, and would therefore have no revenue implications.

This bill would take effect January 1, 2010, and would apply to a tax year beginning on or after the effective date of this bill.

**Local Government Impact**

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

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

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