

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

April 1, 2009

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

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

IN RE: HB2363 by Villarreal (Relating to the assistance of appraisal districts by the comptroller.),
As Introduced

Estimated Two-year Net Impact to General Revenue Related Funds for HB2363, As Introduced: a negative impact of (\$15,000,000) through the biennium ending August 31, 2011.

The bill would make no appropriation but could provide the legal basis for an appropriation of funds to implement the provisions of the bill.

General Revenue-Related Funds, Five-Year Impact:

Fiscal Year	Probable Net Positive/(Negative) Impact to General Revenue Related Funds
2010	(\$15,000,000)
2011	\$0
2012	\$0
2013	\$0
2014	\$0

All Funds, Five-Year Impact:

Fiscal Year	Probable Savings/(Cost) from <i>General Revenue Fund</i> 1
2010	(\$15,000,000)
2011	\$0
2012	\$0
2013	\$0
2014	\$0

Fiscal Analysis

This bill would amend the Tax Code and require the Comptroller to provide assistance to appraisal districts by updating an on-line general appraisal manual at least once every two years, and to identify and provide Internet-based software and other electronic tools for voluntary use by appraisal districts to improve operations.

Methodology

The Comptroller indicates that to provide Internet-based software and other electronic tools for voluntary use by appraisal districts would require an initial cost of \$15,000,000 in fiscal year 2010 in order to purchase the software and electronic tools.

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, MS, JM