

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

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

**May 9, 2009**

**TO:** Honorable John Carona, Chair, Senate Committee on Transportation & Homeland Security

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

**IN RE: HB2462** by Keffer (Relating to the authority of a county to clarify the existence of a public interest in certain roads.), **As Engrossed**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would repeal the expiration date of Chapter 258, Transportation Code. The chapter is set to expire on September 1, 2009, under current statute. Chapter 258 authorizes a county to clarify the existence of a public interest in a road and establishes the procedures for doing so. Among the provisions of Chapter 258 is exemption from ad valorem taxation by any taxing authority of a private right, title, or interest, other than a mineral interest, held by a person in land underlying a road in which a county has successfully asserted the existence of a public interest.

**Local Government Impact**

If the chapter were to expire, the ad valorem tax exemption would end, which could have a fiscal impact for any affected taxing authorities, which would vary by county and would depend on the amount of property affected. If the chapter is continued, there would be no fiscal impact.

**Source Agencies:**

**LBB Staff:** JOB, KJG, DB