

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 22, 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.), **Committee Report 2nd House, Substituted**

No fiscal implication to the State is anticipated.

The bill would specify that Chapter 258, Transportation Code, applies only to a county that initiates or completes compliance with the provisions of the chapter before September 1, 2011, replacing the expiration date for the chapter.

Under current statute, the chapter is set to expire on September 1, 2009. 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 under current statute, 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 to those counties to which the chapter would apply under provisions of the bill.

Source Agencies:

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