

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

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

**March 9, 2009**

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

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

**IN RE: HJR55** by Parker (Proposing a constitutional amendment authorizing the legislature to permit the voters of a county to allow county and any municipal ad valorem taxes to be imposed on certain real property on the basis of a five-year average taxable value.), **As Introduced**

**No fiscal implication to the State is anticipated**, other than the cost of publication.

The cost to the state for publication of the resolution is \$90,882.

The resolution would require that a proposed constitutional amendment be placed on the ballot of an election to be held on November 3, 1009, to authorize the legislature to permit the voters of a county to allow an owner of real property other than land appraised for agricultural use or timber property to require that county an any municipal ad valorem taxes be imposed on the real property on the basis of a five-year average of the property's taxable value.

**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, DB