

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

April 8, 2011

TO: Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

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

IN RE: HB3540 by Phillips (Relating to the administration of appraisal districts and the appraisal of property for ad valorem tax purposes.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend the Tax Code and Election Code regarding administration of appraisal districts.

The provisions of the bill would make not changes to taxable values, tax rates, exemption amounts, or any other variable affecting property tax revenues. Consequently, these provisions have no fiscal impact on the state. However, the Comptroller's office indicates that there could be an indeterminable cost to local governments relating to implementing the provisions of the bill.

The bill would also require the Comptroller's office to maintain a registry listing software certified by the Comptroller for use in the appraisal of property for tax purposes. The Comptroller's office indicates there would be a one-time administrative cost for one FTE totaling \$68,000 in FY 2012.

Local Government Impact

The Comptroller's office indicates that there could be an indeterminable cost to local governments relating to implementing the provisions of the bill.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, KK, SD, SJS