

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

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**April 17, 2013**

**TO:** Honorable Garnet Coleman, Chair, House Committee on County Affairs

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** **HB3797** by Coleman (Relating to the public notice required to be provided by a county before adopting an ad valorem tax rate.), **As Introduced**

**No fiscal implication to the State is anticipated.**

This bill would amend Chapter 130, of the Local Government Code, regarding miscellaneous financial provisions affecting counties, to allow counties to provide notice of proposed property tax rates in a specified manner and exempting counties that elect to do so from following the tax rate notice and publication requirements of the Tax Code. The bill would provide separate specified property tax rate notices for situations in which the proposed tax rate exceeds the lesser of the effective tax rate or the rollback tax rate, and for situations in which the proposed tax rate does not exceed the lesser of the effective tax rate or the rollback tax rate. Counties would be required, on request, to provide the tax rate and financial information required by Sections 26.04(e)(1)-(7) of the Tax Code.

The bill would define "effective tax rate" and "rollback tax rate" as the applicable rates calculated under Chapter 26 of the Tax Code.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect on January 1, 2014.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, KKR, SJS