

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

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

**April 15, 2013**

**TO:** Honorable Juan Hinojosa, Chair, Senate Committee on Intergovernmental Relations

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

**IN RE: SB1510** by Hinojosa (relating to the public notice required to be provided by certain taxing units before adopting an ad valorem tax rate.), **Committee Report 1st House, Substituted**

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

The bill would add Section 140.010 to Chapter 140 of the Local Government Code to require each county or municipality to provide notice of the proposed property tax rate provided by this section or in the manner specified by Section 26.052 of the Tax Code prior to adopting an ad valorem tax.

A county or a municipality that provides notice would be exempt from the notice and publication requirements of certain sections of the Tax Code and would not be subject to an injunction for failure to comply with those requirements. A county or municipality would be required to provide notice by publishing the notice in a newspaper having general circulation or by mailing the notice to each property owner in the county or municipality. A county or a municipality that publishes notice under this section would be required to provide specified tax information upon request.

**Local Government Impact**

There could be costs to a county or a municipality required to publish or mail notices that would vary depending on current processes and the format chosen for the published notice; however, the amounts are not anticipated to be significant.

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

**LBB Staff:** UP, KKR, TP