

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

May 3, 2025

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB1367 by Jones, Venton (Relating to the authority of the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would authorize the commissioners court of a county to adopt an exemption from property taxation by the county, expressed as a dollar amount, of the appraised value of an individual's residence homestead not to exceed \$100,000.

Local Government Impact

A county commissioners court would be able to adopt an exemption, expressed as a dollar amount, of a portion of the appraised value of an individual's residence homestead. It is unknown what counties would enact such an exemption and at what amount.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI