

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

**FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION**

**May 2, 2025**

**TO:** Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB2730** by Darby (Relating to the authority of the chief appraiser of an appraisal district to require a person allowed an exemption from ad valorem taxation of a residence homestead to file a new application or confirm the person's current qualification for the exemption.), **As Engrossed**

<b>No significant fiscal implication to the State is anticipated.</b>
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The bill would prohibit a chief appraiser from requiring a person with a homestead exemption to file a new application or confirm the person's current qualification for the exemption unless the chief appraiser 1) has reason to believe the person no longer qualifies for the exemption; 2) has attempted to determine whether the person still qualifies for the the exemption; and 3) delivers written notice, accompanied by an appropriate application form, to the person stating chief appraiser believes the person may no longer qualify for the exemption and the specific reason for the chief appraiser's belief.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JMc, SZ, SD, BRI, KK