

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

April 5, 2025

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

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 Introduced**

No significant fiscal implication to the State is anticipated.

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; and 2) 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, KK, SD, BRI