

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

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

**April 29, 2025**

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

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

**IN RE: SB2073** by Zaffirini (Relating to the authority of an appraisal district to purchase, finance the purchase of, or lease real property or construct or finance the construction of improvements to real property.), **As Engrossed**

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

The bill would allow an appraisal district to finance the purchase of real property or construction of improvements as necessary to establish and operate the appraisal office or branch appraisal office. This financing would not require approval by the taxing units.

The bill would require that a governing body's failure to act before the 30th day after receipt of proposal notice, or failure to file the resolution with the chief appraiser on or before the 10th day after the 30th day, will result in the proposal being approved by the governing body. Under current law, the proposal would be considered disapproved.

**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, SZ, SD, BRI