

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

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**February 20, 2003**

**TO:** Honorable Fred Hill, Chair, House Committee on Local Government Ways and Means

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: HB449** by Mowery (Relating to the governance of an appraisal district by the county tax assessor-collector and to the administration of appraisal districts and appraisal review boards.), **As Introduced**

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

The bill would amend Title 1 of the Tax Code, relating to the governance and administration of appraisal districts and appraisal review boards.

Under the bill, the county assessor-collector would serve as chief appraiser or could appoint another person to serve as chief appraiser. Appraisal review board members would be appointed by the cities, school districts, and county participating in the appraisal district.

**Local Government Impact**

The Comptroller's Property Tax Division conducts an annual survey of appraisal districts. The current results are published in the *2001-2002 Appraisal District Operations Survey*. According to the survey, appraisal districts reported total compensation of \$11,680,540 for chief appraisers in 2002; and liability insurance premiums for appraisal district boards totaled \$325,292 in 2002. The total amount of appraisal district operating cost in 2002, as reported by the Comptroller's office, was \$256,500,000.

There could be some savings to taxing units in salaries for the chief appraiser and insurance premiums for appraisal districts. However, some of the salary amounts could be transferred to the county assessor-collector in the form of additional compensation for serving as chief appraiser.

Overall, no significant fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JK, SD, WP, BR