

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

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

**March 4, 2003**

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

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

**IN RE: HB927** by Eiland (Relating to the selection of appraisal review board members.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would require appraisal districts to provide notice annually that it was accepting applications for appraisal review board appointments. The required notices may be mailed to the district's property owners or published in local newspapers. The bill would also require appraisal districts to appoint board members from the pool of eligible applications before appointing other candidates.

**Local Government Impact**

Taxing units are responsible for appraisal district costs, based on the taxing unit's share of total tax levies raised within the appraisal district. In 2001, taxing units' levies amounted to \$25.3 billion, and appraisal district budgets amounted to \$242 million, or less than one percent of total tax levies.

Local appraisal districts may incur additional costs to provide the notice or administer the application process. However, it is assumed the costs would not be significant.

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

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