

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

February 25, 2005

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

FROM: John S. O'Brien, Deputy Director, Legislative Budget Board

IN RE: HB824 by Talton (Relating to a requirement that appraisal review board members complete a training and education course annually.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Section 5.041 of the Tax Code to require appraisal review board (ARB) members to annually complete a comptroller-approved training and education course. In a tax year after the tax year in which an ARB member completed the initial course, the member could not participate in a hearing conducted after May 1 unless the member had completed the course for that tax year. A service provider for course training would have to provide public notice of a training course in a manner required by the comptroller. The bill would take effect January 1, 2006.

Under current statute, an ARB member is only required to complete the training course one time.

Local Government Impact

If a district or the local government that funds the district, rather than the individual ARB member, pays for the member to obtain annual training, the district would incur the costs of the training course registration and may choose to incur associated per diem costs. The cost would vary by district depending on the registration amount charged by the service provider and the number of members who sit on the board. The costs are not anticipated to be significant.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, SD, DLBa