

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

May 10, 2005

TO: Honorable Frank Madla, Chair, Senate Committee on Intergovernmental Relations

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

IN RE: HB2382 by Hegar (Relating to training requirements for certain chief appraisers of appraisal districts.), **As Engrossed**

<p>No significant fiscal implication to the State is anticipated.</p>
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The provisions of the bill require the Board of Tax Professional Examiners to implement a training program not later than January 1, 2006 for newly appointed chief appraisers and shall prescribe the curriculum for the training program. A person may not serve as a chief appraiser for an appraisal district unless the person has completed the course of training. A person may serve in a temporary, provisional, or interim capacity as chief appraiser for a period of up to one year without completing the training required by the provisions of the bill.

According to the Board of Tax Professional Examiners, the agency estimates 25 new chief appraisers would attend annually. The agency assumes the training program would be conducted by a provider approved by the agency.

The bill would take effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If the bill does not receive the vote necessary for immediate effect, the bill would take effect September 1, 2005.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

The Board of Tax Professional Examiners estimates that there would be a cost of approximately \$600 per affected appraisal district.

Source Agencies: 337 Board of Tax Professional Examiners

LBB Staff: JOB, DLBa, WP, SD, DE