

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

April 12, 2007

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

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

IN RE: HB951 by Miller (Relating to the selection of the board of directors of an appraisal district.),
As Introduced

No fiscal implication to the State is anticipated.

The bill would amend Chapter 6 of the Tax Code to provide for a combination of elected and appointed positions for appraisal district boards of directors, with the county assessor-collector serving on the board by virtue of the office.

The bill would establish a seven person appraisal district board of directors. Five directors would be appointed by participating taxing units and two directors would be elected at the general election for state and county officers. If the number of board members is increased, half of the additional members would be elected.

The bill would amend the Election Code to set filing fees for the office of appraisal district director at \$750 in a county with a population under 200,000, and \$1,250 in a county with a population of 200,000 or more.

The bill would repeal various sections of Tax Code Chapter 6, relating to the current composition of appraisal district boards.

With exceptions, this bill would take effect January 1, 2009. The change in the manner of selection of appraisal district board members would not affect the selection of directors serving on the board before January 1, 2009.

There would be no direct revenue impact on the state because the state is constitutionally prohibited from imposing a state property tax.

Local Government Impact

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

There could be some undetermined additional costs to local governments for putting two or more new public offices on local ballots in each of the 254 counties in the state, as well as an indeterminate amount of revenue from filing fees.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, CT, KJG