

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 24, 2009

TO: Honorable Steve Ogden, Chair, Senate Committee on Finance

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

IN RE: HB1229 by Howard, Charlie (Relating to the governance and operation of appraisal districts; providing a penalty.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 6 of the Tax Code (local administration of the property tax) and Chapter 52 of the Election Code (election ballots), regarding the selection of the board of directors of appraisal districts.

The bill would add two members to the board of directors for central appraisal districts, each of whom would be elected to the board in a general election. If the number of directors of a central appraisal district were to increase from the statutory minimum, at least one-half of the additional members would be elected members. The bill would also require a filing fee for an application for a place on the ballot and make other provisions for election procedures. The Secretary of State would establish procedures for listing the office of appraisal district director on the ballot.

The bill would repeal Tax Code Sections 6.034 (Optional staggered terms for board of directors) and 6.10 (Disapproval of board actions).

The bill would amend Section 6.41 regarding the appointment and removal of appraisal review board members in a county with a population of 300,000 or more.

The earliest effective date of certain provisions of the bill would be September 1, 2009, with some provisions effective January 1, 2011.

Local Government Impact

No significant fiscal implication to units of local government is anticipated. Local governmental entities could have some additional costs related to adding two or more new public offices on local ballots in every county, as well as an increase in revenue from filing fees; however, those amounts are not anticipated to be significant.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, DB, SD, SJS, TP