

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

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**April 17, 2009**

**TO:** Honorable Rene Oliveira, Chair, House Committee on Ways & Means

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

**IN RE: HB1660** by King, Phil (Relating to the composition of the board of directors of an appraisal district.), **Committee Report 1st House, Substituted**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Chapters 5 and 6 of the Tax Code to change current law providing that certain actions concerning a central appraisal district could be taken by a majority of the taxing units participating in the district, as in current statute, but to remove from current statute that those actions could be taken by a majority of the taxing units entitled to vote on the appointment of directors.

The bill would authorize the local administrative judge in the county in which the appraisal district is established to appoint the five directors of the governing board of the appraisal district, rather than appointed by the taxing units. The bill would also amend the procedures for filling vacancies on the board.

Five directors shall be appointed for each appraisal district to serve terms that begin January 1, 2011. The proposed change in law would not affect the selection of directors serving before January 1, 2011. The term of a director serving on December 31, 2010, would expire on January 1, 2011.

The bill would take effect January 1, 2010.

**Local Government Impact**

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

**Source Agencies:**

**LBB Staff:** JOB, MN, DB