

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 19, 2009

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

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

IN RE: HB3611 by Otto (Relating to the consolidation of appraisal review boards.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend the Tax Code to specify that the boards of directors of two or more adjoining appraisal districts may provide for the operation of a consolidated appraisal review board by interlocal contract.

The bill would take effect only if the constitutional amendment proposed by the Eighty-first Legislature, Regular Session, 2009, authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations is approved by the voters. Otherwise, the provisions of the bill would have no effect.

The bill would apply only to an ad valorem tax that begins on or after the effective date of the bill, which would be January 1, 2010.

Local Government Impact

It is assumed that directors of two or more adjoining appraisal boards would consolidate operations only if doing so would be fiscally beneficial.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, MN, DB