

## **BILL ANALYSIS**

C.S.H.B. 3457  
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Ways & Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

Each county appraisal district is governed by a board of directors whose members are appointed by the governing body of each taxing unit participating in the appraisal district. These taxing units include the county served by the appraisal district and the cities and school districts having taxing jurisdiction over property in the appraisal district. Texas junior colleges have multijurisdictional boundaries and substantial tax levies yet lack voting rights when it comes to appointing members to a county appraisal district board and overruling actions of such a board. C.S.H.B. 3457 seeks to address the matter of junior college district representation on a county appraisal district's board of directors.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

C.S.H.B. 3457 amends the Tax Code to include the governing body of each junior college district that participates in an appraisal district among the governing bodies that vote to appoint members of the board of directors of the appraisal district.

C.S.H.B. 3457 requires the chief appraiser, after calculating the number of votes to which each taxing unit other than a conservation and reclamation district is entitled, to deliver written notice to the presiding officer of the governing body of each junior college district participating in the appraisal district and to the president, chancellor, or other chief executive officer of that junior college district's voting entitlement before October 1 of each odd-numbered year.

C.S.H.B. 3457 makes the change in law made by the bill applicable to the selection of appraisal district directors for terms beginning on or after January 1, 2012.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2011.

### **COMPARISON OF ORIGINAL AND SUBSTITUTE**

C.S.H.B. 3457 differs from the original by requiring the chief appraiser to deliver written notice to the president, chancellor, or other chief executive officer of each junior college district participating in the appraisal district, whereas the original requires the chief appraiser to deliver such notice to the junior college district president or appropriate chief executive officer of each such district.

C.S.H.B. 3457 contains a provision not included in the original making the change in law made by the bill applicable to the selection of appraisal district directors for terms beginning on or

after January 1, 2012.

C.S.H.B. 3457 differs from the original by providing for the bill's immediate effect, contingent on the bill receiving the necessary vote of two-thirds of all the members elected to each house, or, if the bill does not receive the necessary vote, September 1, 2011, whereas the original provides for an effective date of September 1, 2011.

C.S.H.B. 3457 makes a technical correction to a citation in the original and differs from the original in nonsubstantive ways.