

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

February 23, 2011

TO: Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

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

IN RE: HB717 by Miller, Sid (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, regarding property taxation and local administration, to increase the standard number of directors on an appraisal district board from five to seven and would require the election of two of those members by county voters at the general election for state and county officers. The elected members would take office January 1, 2013. The bill would specify the qualifications, terms, ballot procedures, and other details regarding the two elected members. The bill would make other conforming changes.

The bill would repeal Section 6.034 of the Tax Code, which provides for optional staggered terms for the appraisal district board of directors, and Section 6.10 of the Tax Code, which allows a majority of the taxing units entitled to vote on the appointment of board members to revoke an action of the appraisal district board other than the adoption of the budget.

The bill would make conforming changes to Chapter 52 of the Election Code.

The bill would make changes regarding the size and selection of the appraisal district board of directors but would not affect appraised values, tax rates, or other variables that directly influence property taxes. Consequently, there would be no cost to units of local government or to the state.

The bill would take effect January 1, 2013, except for the provisions for the election of the additional members of the appraisal district board in the 2012 general election for state and county officers, which take effect September 1, 2011.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, KK, SD, SJS