

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

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**  
**Revision 1**

**April 8, 2011**

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

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

**IN RE: HB896** by Howard, Charlie (relating to auxillary members of an appraisal review board.),  
**Committee Report 1st House, Substituted**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapter 6 of the Tax Code, regarding local administration of property taxation.

The bill would allow an appraisal district board to appoint auxiliary appraisal review board (ARB) members to hear taxpayer protests. A majority of the appraisal district board could select by resolution the number of auxiliary ARB members that the majority determines are appropriate. Auxiliary board members would be considered regular board members for all purposes related to the conduct of the hearing and could attend an ARB meeting and make a recommendation on a protest to the ARB but could not vote on any ARB determination, would not be counted toward a quorum, and could not serve as chairman or secretary of the ARB. The bill would provide for the selection, qualifications, and compensation of auxiliary ARB members.

The bill would not change taxable values, tax rates, or any other variable affecting property tax revenues. Consequently, the bill would not create a fiscal impact to the state or units of local government.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2011. The bill would apply only to the appointment of an auxiliary ARB member for a term beginning on or after January 1, 2012.

**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