

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

March 10, 2011

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

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

IN RE: HB975 by Dutton (Relating to eligibility to serve on the appraisal review board 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 provide that appraisal review board (ARB) members in all counties have a term limit of three consecutive terms, rather than apply that term limit only to ARB members in counties with populations of less than 100,000.

The bill would remove auxiliary board members from this term limit and would repeal Section 6.412 (f), which defines auxiliary board members. For counties with a population of more than 100,000, the bill would remove the prohibition on serving on an ARB if the individual served all or part of three previous terms as an ARB member or auxiliary board member.

The bill would modify the term limits of ARB members and because it does not affect property values, tax rates, or the amount of penalties paid to taxing units, there would be no fiscal impact to local taxing units or the state.

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.

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