

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: HB1088 by Howard, Charlie (Relating to appraisal review board members.), **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 add an eligibility requirement that potential Appraisal Review Board members must be citizens of the United States. The bill also would remove Appraisal Review Board appointment authority from the appraisal district board of directors and would assign that authority to the local administrative district judge in the county in which the appraisal district is established. The bill would make conforming changes and clarifications to the Tax Code and the Government Code.

The bill would repeal Section 6.41(d-1) of the Tax Code, which currently restricts appraisal review board appointments by a district judge to counties above a certain population.

The bill would change Appraisal Review Board appointment procedures but would not change taxable property values, tax rates, or any other variable affecting property tax levies, so there would be no fiscal impact on the state or units of local government.

The bill would be effective on 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