

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

April 15, 2011

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

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

IN RE: HB1717 by Garza (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 the Tax Code and Election Code, relating to the selection of the board of directors of an appraisal district.

Section 1 of the bill would amend Section 5.12 of the Tax Code to allow the majority of the group of taxing units composed of the cities, school districts, and county participating in the appraisal district to make a request requiring the Comptroller to audit the performance of the appraisal district. Under current law the audit request can only be made by the majority of all the taxing units participating in the appraisal district and this majority would still be allowed to make the request.

Section 2 of the bill would make conforming changes to Section 5.13 of the Tax Code.

Section 3 of the bill would amend Section 6.03 of the Tax Code to require that one director of the appraisal district board be elected from each of the four commissioners' precincts of the county for which the appraisal district is established. The county assessor-collector would automatically be a director. The bill would provide for the election dates and terms of office for the appraisal district directors. If the county tax assessor-collector is ineligible to serve, the county commissioners court would appoint a replacement. The bill would set eligibility requirements for the elected directors and provide for the filling of vacancies.

Section 4 of the bill would amend Section 6.036 of the Tax Code to disqualify from the appraisal district board a person who has a contract with the appraisal district or a component taxing unit.

Sections 5, 6, 7, and 8 of the bill would make conforming changes to the Tax Code.

Section 9 of the bill would amend the Election Code to add an appraisal district director to the list of elected officers governed by that code.

Section 10 of the bill would set the filing fee for an appraisal district director based on the population of the county.

Section 11 of the bill would repeal several conflicting sections of the Tax Code.

Section 12 of the bill provides that appraisal district directors would be elected in the primary and general elections conducted in 2012 and would take office January 1, 2013. Pre-existing directors' terms would expire on January 1, 2013.

The bill would provide for the election of four out of five appraisal district directors and would make related procedural changes to the Tax Code but would not change taxable values, tax rates, exemptions, or any other variable affecting tax revenues. Consequently, there would be no cost to local taxing units or the state.

The election provisions of the bill would take effect September 1, 2011 and the remainder of the bill would take effect January 1, 2013.

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