

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

April 26, 2011

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

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

IN RE: HB3457 by Eiland (relating to the selection of certain members of the board of directors of an appraisal district.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

The bill would amend Section 6.03 of the Tax Code, regarding property taxation, to allow the governing body of each junior college district participating in an appraisal district to vote on the appointment of members of the board of directors of the appraisal district in the same manner as current law allows for the governing bodies of counties, cities, school districts, and certain conservation and reclamation districts.

The bill would allow junior college districts to vote on the appointment of members of the board of directors of appraisal districts but would not change taxable values, tax rates, exemption amounts or any other variable affecting property tax revenues. Consequently, there would be no cost to units of local government 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