

BILL ANALYSIS

H.B. 1478
By: Eiland
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Each county appraisal district is governed by a board of directors, the members of which are appointed by the governing body of various taxing units participating in the appraisal district. There is a concern that junior college districts in Texas lack the voting rights to appoint board members and to overrule board actions even though they have multijurisdictional boundaries and taxing authority. H.B. 1478 seeks to address the matter of junior college district representation on a county appraisal district's board of directors.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 1478 amends the Tax Code to include the governing bodies of junior college districts among the entities eligible to vote for the appointment of members to an appraisal district's board of directors. The bill requires a chief appraiser to deliver to the presiding officer of the governing body of each junior college district participating in the appraisal district and to the president, chancellor, or other chief executive officer of those junior college districts written notice of the number of votes to which the junior college district is entitled. The bill's provisions apply only to the selection of appraisal district directors for terms beginning on or after January 1, 2014.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2013.