

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

May 10, 2013

TO: Honorable Juan Hinojosa, Chair, Senate Committee on Intergovernmental Relations

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB326** by Dutton (relating to eligibility to serve on the appraisal review board of an appraisal district.), **Committee Report 2nd House, Substituted**

<p>No fiscal implication to the State is anticipated.</p>
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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 not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments 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, 2013.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KKR, TP, SD, SJS, KK