

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**March 8, 2013**

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

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB1478** by Eiland (Relating to the selection of certain members of the board of directors of an appraisal district.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would amend Section 6.03 of the Tax Code, regarding property taxation, local administration, and appraisal districts, to add junior college districts to the types of taxing units that appoint members to an appraisal district's board of directors. A chief appraiser would be required to deliver to junior college districts participating in the appraisal district notice of the junior college's number of votes. This change would apply to terms beginning on or after January 1, 2014.

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, KK, SD, SJS