

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 17, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB2314** by Otto (Relating to annual training for certain members of the board of directors of an appraisal district.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would require the Comptroller of Public Accounts (Comptroller), with the assistance of one or more regional planning commissions or councils of governments, to develop an online training course which each member of the board of directors of an appraisal district must annually complete. The online training course would be made available on the Comptroller's website and would provide information relevant to the operation of an appraisal district and its board of directors, including an overview of the property tax system, a discussion of the duties and responsibilities of a board of directors, and a description of the resources available to the board. The bill would require that the online training course be made available by January 1, 2014.

The Comptroller indicates that implementation of the bill could be absorbed within current resources.

Local Government Impact

A member of the board of directors of an appraisal district would be required to complete the training annually; it is assumed that this could be absorbed with existing resources.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, EP, LCO, KKR