

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 26, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB2762 by Anderson (Relating to the selection of the board of directors of an appraisal district; authorizing a fee.), **As Introduced**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Chapter 6, Subchapter A of the Tax Code related an appraisal district to increase the number of directors on an appraisal district board from five to seven and to require that two of those directors be elected in a general county election. The bill would also provide for the terms, qualifications, vacancies, and ballot procedures.

The bill would repeal Section 6.034 of the Tax Code, related to optional staggered terms for the board of directors. The bill would also repeal Section 6.10 of the Tax Code which allows a majority of the taxing units in an appraisal district to revoke a board action other than the adoption of the appraisal district budget.

The bill would amend Section 52.092 of the Elections Code to require the secretary of state to prescribe procedures for listing the office of appraisal district director on the ballot.

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 on January 1, 2015 except that certain appraisal district directors shall be elected beginning with the general election for state and county officers conducted in 2014.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SJS