

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

May 13, 2013

TO: Honorable Tommy Williams, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB3438** by Otto (Relating to the eligibility of a person to serve on the appraisal review board of an appraisal district.), **As Engrossed**

<p>No fiscal implication to the State is anticipated.</p>
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This bill would amend Section 6.412 of the Tax Code, related to restrictions on eligibility of appraisal review board members, to specify that a person is ineligible to serve on an appraisal review board if the person appeared before the appraisal review board for compensation during the two-year period preceding the date the person is appointed. Current law provides that a person is ineligible to serve if the person has ever appeared before the appraisal review board for compensation.

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 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, SJS