

**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: HB3440** by Otto (Relating to the authority of a member of an appraisal review board of an appraisal district to perform the duties and functions of a member.), **As Engrossed**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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This bill would amend Chapter 6 of the Tax Code, related to local administration of appraisal districts, to provide that a member of an appraisal review board may not participate in a hearing or perform any other official duty until the member has submitted to the chief appraiser an affidavit stating that the member has read, understands, and will abide by the current version of the Comptroller's Appraisal Review Board Manual, and any local procedural rules adopted to govern the hearings or appraisal review board actions.

The bill would apply only to a member of an appraisal review board who is appointed for a term 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.

This 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, SJS