

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 13, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB3444 by Otto (Relating to eligibility to serve as an arbitrator in a binding arbitration of an appeal of an appraisal review board order.), **As Introduced**

No fiscal implication to the State is anticipated.

This bill would amend Section 41A.06 of the Tax Code, relating to property tax appeals through binding arbitration, to provide that a person who is a former employee, a former member of the governing body, or a former officer of a taxing unit or an appraisal district is ineligible to serve as an arbitrator until the fourth anniversary of the date the person ceased to be an employee, member, or officer.

This bill would apply only to a person who initially qualifies to serve as an arbitrator under Chapter 41A of the Tax Code on or after the effective date of this bill.

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 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