

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

May 19, 2015

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB3012 by Parker (Relating to appraisal review boards; amending provisions subject to a criminal penalty.), **As Engrossed**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Chapter 6 of the Tax Code, regarding local property tax administration, to require, in a county of 120,000 population or more, the local administrative district judge to appoint auxiliary appraisal review board members, rather than just appraisal review board members. An individual would be ineligible to serve on an appraisal review board in a county of 120,000 population or more if the individual has served for all or part of three previous terms. The bill would make other administrative and procedural changes regarding appraisal review boards.

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 September 1, 2015, but would not affect the right of a person serving on the appraisal review board of an appraisal district on the effective date to complete the person's term on the board.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS