

**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:** **HB3739** by Vo (Relating to preferred qualifications for serving on an appraisal review board or panel of the board that hears ad valorem tax protests concerning commercial real property in certain appraisal districts.), **As Engrossed**

**No fiscal implication to the State is anticipated.**

The bill would amend Section 6.41 of the Tax Code, relating to appraisal review boards, to require that when a local administrative district judge appoints an appraisal review board established in a county with a population of 3.3 million or more the judge make every reasonable effort to appoint enough individuals that own commercial real property or have commercial real estate experience and either have a real estate or fee appraiser license or registered as a property tax consultant so that each board or panel hearing a protest that involves commercial real property has at least one member with these qualifications during the two year period preceding the appointment.

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, 2015.

**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