

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 20, 2015

TO: Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB3739** by Vo (Relating to 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 Introduced**

No fiscal implication to the State is anticipated.

The bill would add Section 41.451 of the Tax Code, relating to commercial real property tax protests, to prohibit an appraisal review board or panel in an appraisal district established in a county with a population of 3.3 million or more to hear a protest that involves commercial real property unless at least one member of the board or panel hearing the protest either has a real estate or fee appraiser license or owns commercial real property. The individual would have to have had the license or own the property during the two-year period preceding the date the person was most recently appointed to the board.

The bill would amend Section 6.41 of the Tax Code, relating to appraisal review boards, to provide that for these appraisal review boards, the local administrative district judge would be required to ensure that an adequate number of individuals are appointed to the board who meet the requirements of Section 41.451. This appointment requirement would only apply to the appointment of appraisal review board members to terms beginning on or after January 1, 2016.

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