

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 24, 2015

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **SB1468** by Watson (relating to certain communications regarding the appointment or conduct of certain appraisal review board members; amending provisions subject to a criminal penalty.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

The bill would amend Section 6.41 of the Tax Code, regarding appraisal review boards, to provide that the prohibition against communications to the local administrative district judge regarding the appointment of appraisal review board members does not apply to a communication between a chief appraiser, and employee or agent of the appraisal district, a member of the appraisal review board, or a member of the appraisal district board of directors and the local administrative judge regarding information related to certain administrative duties or to the removal of a member of the appraisal review board.

The bill would provide that the prohibition against communications to the local administrative district judge regarding the appointment of appraisal review board members does not apply to a communication between a property tax consultant, a property owner, or an agent of the property owner and the appraisal district's taxpayer liaison officer regarding information relating to the removal of a member of the appraisal review board. The appraisal district taxpayer liaison officer would be required to report the contents of the communication to the local administrative district judge.

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