

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 12, 2015

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB1536 by Burton (Relating to the selection of the board of directors of an appraisal district; authorizing a fee.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 6 of the Tax Code, regarding local property tax administration, to provide that each appraisal district board consists of six directors, three of whom are elected at the general election for state and county officers by the voters of the county in which the district is established. Three directors would continue to be appointed by the taxing units that participate in the appraisal district as in current law.

The bill would require that to be elected to the board an individual must be a resident of the county in which the district is established. The bill would provide ballot procedures for elected directors and establish a filing fee or, alternatively, a petition requirement. The bill would amend Chapter 52 of the Election Code, regarding ballot form, content, and preparation, to require the Secretary of State to prescribe procedures for listing the office of appraisal district director on the ballot. The bill would modify the procedures for making changes to the number and method of selection of directors on the appraisal district board. The bill would provide that if the number of board members is increased then one-half of the total board members must be elective positions. The bill would provide for the terms of office, vacancies, and make conforming changes regarding directors of an appraisal district board.

The bill would repeal Sections 6.034 and 6.10 of the Tax Code regarding optional staggered terms for an appraisal district board of directors, and disapproval of board actions by taxing units.

The bill would require the elective positions on the appraisal district board of directors be elected beginning with the general election for state and county officers conducted in 2016, and elected members would take office January 1, 2017.

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 January 1, 2017, except the provisions related to the election code and the timing of the election of certain members of the board of appraisal district directors would take effect September 1, 2015.

Local Government Impact

Passage of 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.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS