

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION**

**May 8, 2019**

**TO:** Honorable Paul Bettencourt, Chair, Senate Committee on Property Tax

**FROM:** John McGeady, Assistant Director    Sarah Keyton, Assistant Director  
Legislative Budget Board

**IN RE:** **HB2179** by Wray (Relating to the grounds for imposing certain sanctions on certain persons for engaging in certain conduct in connection with the appointment of members of or the functions of appraisal review boards.), **As Engrossed**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Section 6.41 of the Tax Code, regarding appraisal review boards, to remove the standard that evidence of repeated bias or misconduct must be clear and convincing as grounds for removal of a member of the 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 or a property owner or an agent of the property owner and the local administrative district judge regarding information relating to the removal of a member of the appraisal review board.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable that might affect the revenues of units of local governments or the state.

The bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2019.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** WP, KK, SD, SJS