

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

March 12, 2019

TO: Honorable Dustin Burrows, Chair, House Committee on Ways & Means

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 Introduced**

No fiscal implication to the State is anticipated.

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