

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 30, 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: HB2719 by Pacheco (Relating to the election of the board of directors of an appraisal district.), **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 an appraisal district is governed by a board of five directors elected at large by the voters of the county. The directors are elected at the general election for state and county officers. Candidacy for this election would be governed by Chapter 144, Election Code regarding candidates for offices of political subdivisions other than a county or city. A filing fee would not be required to become a candidate.

The bill would provide eligibility requirements and make conforming repeals and amendments in the Tax Code.

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 takes effect January 1, 2021, except as otherwise provided.

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