

**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: HB2750** by Hefner (Relating to the selection of the board of directors of an appraisal district; authorizing the imposition of a fee.), **As Introduced**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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The bill would amend Chapter 6 of the Tax Code, regarding local property tax administration, to provide that an appraisal district's board of directors consist of four appointed directors and one director elected at the general election for state and county officers by the voters of the county in which the district is established.

The bill would provide eligibility requirements, ballot procedures, and filing fees for an appraisal district board of directors election.

The bill would make conforming repeals and amendments in the Tax Code and various other codes.

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