

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 22, 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: HB3256 by Dean (Relating to the eligibility of an individual to be an employee of an appraisal district or to serve on 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 modify the eligibility of the board of directors of an appraisal district to provide that an individual is ineligible to serve on the board if the individual is an officer or employee of a taxing unit that participates in the district.

The bill would add a new section to Chapter 6 of the Tax Code to prohibit an individual from being employed by an appraisal district if the individual is an officer of a taxing unit that participates in the appraisal district or an employee of a taxing unit that participates in the appraisal district.

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 January 1, 2020.

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