

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

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

**April 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:** SB347 by Flores (Relating to eligibility for service on the board of directors of an appraisal district.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Section 6.03(a) of the Tax Code, regarding appraisal district board of directors, to require that to be eligible to serve on the board of directors of an appraisal district an individual other than a county assessor-collector serving as a non-voting director must be an elected member of the governing body of a taxing unit entitled to vote on the appointment of the district's board members.

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 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