

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 24, 2021

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB2790 by Shaheen (Relating to the eligibility of a person to serve on the appraisal review board of certain appraisal districts.), **As Introduced**

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| No fiscal implication to the State is anticipated. |
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The bill would amend Chapter 6 of the Tax Code, regarding the eligibility and criteria to serve on an appraisal review board (ARB) in certain appraisal districts. The bill would provide a person is ineligible to serve on an ARB after serving all or part of a previous term as an ARB member or auxiliary member in counties with a population of one million or more.

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 be effective January 1, 2022.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI