

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 22, 2021

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB4315 by Craddick (relating to the eligibility of certain county assessor-collectors to serve on the board of directors of an appraisal district.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 6 of the Tax Code, regarding local property tax administration, to allow the board of directors of an appraisal district in a county with a population of more than 100,000, in which is located a municipality with a population of more than 100,000 and less than 150,000, part of which is also located in a county with a population of less than 5,000, to appoint a county assessor-collector to serve as a voting director regardless of whether the board or the commissioner's court enters into certain contracts.

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 apply to the Midland Central Appraisal District based on the 2010 decennial census.

The bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2021.

Local Government Impact

The bill would authorize the Midland Central Appraisal District to appoint a county assessor-collector to serve as a voting director regardless of whether the board of the commissioner's court enters into certain contracts.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI