

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

April 18, 2021

TO: Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB1586 by Birdwell (Relating to the governance and administration 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 provide that taxing units nominate candidates for appraisal district board of directors appointments. The bill would specify the Commissioners court use a list of nominees to appoint one director from each of the four commissioners' precincts and one director at-large. The bill specifies residency requirements for the directors and establishes nominating and voting processes.

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, 2022.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, AF, SD, BRI