

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

April 22, 2003

TO: Honorable Fred Hill, Chair, House Committee on Local Government Ways and Means

FROM: John Keel, Director, Legislative Budget Board

IN RE: HB3449 by Noriega (Relating to the collection of delinquent ad valorem taxes.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would require a collector to adopt a policy of accepting partial payments of property taxes. Collectors currently have the option of accepting partial payments. The acceptance of a partial payment does not affect the date that the tax becomes delinquent, but penalties and interest are incurred only by the portion of a tax that remains unpaid on the delinquency date. Since this bill would not change the taxable property values reported by the Comptroller to the Commissioner of Education, no fiscal impact to the State is anticipated.

Local Government Impact

Passage of the bill could result in administrative costs to collection offices that do not currently have a policy of accepting partial payments.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JK, SD, WP, DLBe