

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

**FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION**

**March 15, 2007**

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

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: HB1899** by England (Relating to the sale of real property at an ad valorem tax sale and the right of redemption in connection with real property sold at a tax sale.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Sections 33.57 and 34.21 of the Tax Code to allow the aggregation of multiple tracts to be sold at a foreclosure sale when there are five or more years (currently 10 years) of delinquent taxes on a group of similarly situated parcels.

The bill would allow aggregation after a court allowed the aggregated tracts to be sold in solido (together) to facilitate transfer.

Because the state is constitutionally prohibited from imposing a state property tax, there would be no direct fiscal impact on the state.

This bill would take effect September 1, 2007.

**Local Government Impact**

Passage of this bill would be purely local in impact and would facilitate the passage of title to property subject to delinquent taxes to local units for later sale to defray costs to the units.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, CT, SD, SJS