

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

April 3, 2007

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

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

IN RE: SB456 by Watson (Relating to notice of provisions authorizing tax deferral or abatement.),
Committee Report 2nd House, Substituted

No fiscal implication to the State is anticipated.

The bill would amend Chapter 33 of the Tax Code, relating to certain communications delivered to a property owner on behalf of a taxing unit.

Under current law, a tax bill and any written communication to a taxpayer or the taxpayer's agent or attorney that threatens a delinquent property tax lawsuit must contain a notice of the availability of the 65-or-over/disabled homeowner's property tax deferral option.

The bill would amend Section 33.045 to require that notices for delinquent taxes on a residence homestead contain the following statement: "If you are 65 years of age or are disabled, and you occupy the property described in this document as you residence homestead, you should contact the appraisal district regarding any entitlement you may have to a postponement in the payment of these taxes."

The bill would take effect September 1, 2007.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

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