

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

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

**February 23, 2007**

**TO:** Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

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

**IN RE: SB456** by Watson (Relating to the applicability of the requirement that certain communications delivered to a property owner on behalf of a taxing unit notify the owner of any entitlement to postpone payment of the ad valorem taxes on the property.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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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 waive the notice requirement for communications relating to taxes imposed exclusively on personal property or a mineral interest.

Passage of the bill would eliminate information on property tax deferrals on lawsuit notices sent out by local authorities to certain taxpayers. Because the tax deferral option is only available for homesteads, eliminating deferral information in communications relating to mineral interests and personal property would have no significant fiscal implications.

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, DB, SD, SJS