

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

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

**May 25, 2007**

**TO:** Honorable David Dewhurst , Lieutenant Governor, Senate  
Honorable Tom Craddick, Speaker of the House, House of Representatives

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

**IN RE: SB1520** by Wentworth (Relating to ad valorem tax lien transfers.), **Conference Committee Report**

**No fiscal implication to the State is anticipated.**

The bill would modify the rights and obligations of a person authorized by the owner of real property to pay property taxes on a specific property. The bill would allow a property tax lien to be transferred to the person who paid the taxes on behalf of the owner for taxes that were delinquent or not delinquent at the time the tax payments were made.

Because the state is constitutionally prohibited from imposing a state property tax, there would be no direct fiscal impact on the state. Passage of this bill would affect only the rights and obligations of persons who entered into private contracts for payment of property taxes on real property and would not affect units of local government.

The bill would take effect September 1, 2007.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JOB, JRO, MN, SD, SJS