

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

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**April 6, 2011**

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

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

**IN RE: SB916** by Wentworth (Relating to ad valorem tax lien transfers.), **Committee Report 1st House, Substituted**

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| <b>No fiscal implication to the State is anticipated.</b> |
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The bill would amend Section 32.06(a-3) of the Tax Code to provide that for tax lien transfers for which the property owner has executed an authorization consenting to a transfer of the tax liens for all delinquent property taxes the collector is permitted but not required to certify in one document the transfer of the liens for all the taxes. The bill would amend Section 33.445(b) of the Tax Code to provide that the transfer of a tax lien does not require authorization by the property owner.

The bill would make procedural changes regarding the certification and authorization of property tax lien transfers but would not change taxable values, exemptions, tax rates or any other variable affecting property tax levies. Consequently, there would be no fiscal impact to the state or units of local government.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2011.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

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