

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

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

**May 3, 2011**

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

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

**IN RE: SB1468** by Lucio (Relating to the eligibility of persons to participate in the public sale of certain real property and the purchase of that property; providing a penalty.), **As Introduced**

**Depending upon the increased amount of property taxes that would be paid, there could be an indeterminate fiscal impact to the state.**

The bill would amend the Civil Practice and Remedies Code regarding the eligibility of persons to participate in the public sale of certain real property and the purchase of that property.

According to the analysis of the Comptroller of Public Accounts, the provisions could strengthen existing laws to ensure that all property taxes are paid before property seized by a governmental unit is bid on and sold which may increase property tax revenues to local governments and to the State. No information is available regarding the increased amount of property taxes that would be paid; consequently, the fiscal impact on the State and units of local government cannot be estimated.

**Local Government Impact**

The fiscal implications of the bill cannot be determined at this time.

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

**LBB Staff:** JOB, KKR, TP, KJG, KK, SD