

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

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**May 15, 2015**

**TO:** Honorable Joan Huffman, Chair, Senate Committee on State Affairs

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HB2710** by Thompson, Senfronia (Relating to the duty of an attorney ad litem to locate and represent a defendant in a suit to collect a delinquent ad valorem tax.), **As Engrossed**

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

The bill would amend Chapter 33 of the Tax Code, regarding property tax delinquency, to require a court appointed attorney ad litem representing a defendant served with process by means of citation by publication or posting to submit to the court a report describing the actions taken by the attorney ad litem to locate and represent the interests of the defendant. The court would not be permitted to approve the attorney ad litem's fees until the report is submitted and the court determines that the actions taken by the attorney ad litem were sufficient.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect on September 1, 2015.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** UP, AG, KK, SD, SJS