

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

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**April 27, 2017**

**TO:** Honorable Jane Nelson, Chair, Senate Committee on Finance

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

**IN RE: SJR55** by Hinojosa (Proposing a constitutional amendment relating to the effect of a sale of property on the tax lien on the property to secure the payment of ad valorem taxes, penalties, and interest imposed on the property as a result of the addition to the appraisal roll of property or property value that was erroneously exempted in a prior year.), **As Introduced**

**The resolution alone would have no fiscal implication to the State**, other than the cost of publication. Any additional fiscal implication would be attributable to the corresponding enabling legislation.

The cost to the State for publication of the resolution is \$114,369.

The resolution would propose an amendment to Section 15, Article VIII, of the Texas Constitution, regarding lien of assessment; seizure and sale of property, to permit the Legislature to provide that if the appraisal entity adds property or property value that was erroneously exempted in a prior year to the appraisal roll, a tax lien may not be enforced against the property to secure the payment of any taxes, penalties, or interest imposed for that year on the property as a result of the addition of the property or property value if, after the date of that year on which the lien for the taxes imposed for that year attached, the property was sold in an arm's length transaction to a person who was not related to the seller.

Adoption of the proposed constitutional amendment alone would have no fiscal impact on the state or units of local government other than the cost of publication. Any additional fiscal impact would depend on the corresponding enabling legislation.

The cost to the state for publication of the resolution is \$114,369.

The proposed amendment would be submitted to voters at an election to be held November 7, 2017.

**Local Government Impact**

The proposed constitutional amendment alone would have no fiscal implication to units of local government. Any fiscal implication would be attributable to the corresponding enabling legislation.

**Source Agencies:** 304 Comptroller of Public Accounts  
**LBB Staff:** UP, KK, SD, SJS