

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

**FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION**

**April 22, 2021**

**TO:** Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB533** by Shine (Relating to ad valorem tax sales of personal property seized under a tax warrant.), **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 remove the county population limitation for counties that may have someone other than a peace officer advertise and conduct personal property auction tax sales, including online bidding and sale.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JMc, AF, KK, SD, BRI