

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

May 4, 2025

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HJR195 by Dutton (Proposing a constitutional amendment to lengthen the period for redeeming the residence homestead of an elderly person sold at an ad valorem tax sale.), **As Introduced**

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$191,689.

The resolution would propose an amendment to Article VIII of the Texas Constitution to lengthen the period for redeeming the residence homestead of an individual aged 65 or older sold at an ad valorem tax sale from two years to four years.

The amendment would only apply to the redemption of real property sold at a tax sale on or after January 1, 2026

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI