

## **BILL ANALYSIS**

Senate Research Center

S.B. 492  
By: Patterson  
Finance  
2-25-97  
As Filed

### **DIGEST**

Currently, Texas law does not require the collector for a taxing unit to cancel and remove from the delinquent tax roll a tax on real property that has been delinquent for more than 10 years. This bill would require a taxing unit to cancel and remove from its delinquent rolls any tax on real property that has been delinquent for more than 10 years if the property has been owned for more than eight years by a home rule city in a county with a population in excess of two million, as long as there is no pending litigation.

### **PURPOSE**

As proposed, S.B. 492 requires a collector for a taxing unit to cancel and remove from the delinquent tax roll a tax on real property that has been delinquent for more than 10 years under certain conditions.

### **RULEMAKING AUTHORITY**

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 33.05(c), Tax Code, to require the tax collector for a taxing unit, if there is no pending litigation concerning the delinquent tax at the time of the cancellation and removal, to cancel and remove from the delinquent tax roll a tax on real property that has been delinquent for more than 10 years if the property has been owned for at least the preceding eight years by a home-rule municipality in a county with a population of more than two million. Makes conforming changes.

SECTION 2. Emergency clause.  
Effective date: upon passage.