

**Bill Summary**  
2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1085</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>2398</b>
<b>Author:</b>	<b>Sen. Howard</b>
<b>Date:</b>	<b>10/21/2019</b>

**Bill Analysis**

SB 1085 as introduced authorizes the board of county commissioners to establish by resolution alternative requirements for payment of delinquent ad valorem taxes. One alternative would require individuals with at least one year of delinquent ad valorem taxes to pay to the county treasurer the amount of taxes due for the most recent tax year prior to the payment of other delinquent amounts. A second would authorize a county treasurer to require an individual to pay the total amount of delinquent taxes due in order to redeem the real estate subjected to a tax resale. Each alternative requires action by county commissioners in order for a county treasurer to implement changes.

Prepared by: Kalen Taylor