

**Bill Summary**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1842</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>3287</b>
<b>Author:</b>	<b>Sen. Dossett</b>
<b>Date:</b>	<b>0120/2026</b>

**Bill Analysis**

SB 1842 authorizes county treasurers to allow county taxpayers to prepay owed ad valorem taxes. The prepayment option shall allow taxpayers to make installment payments to pay toward taxes levied upon an ad valorem basis for the following calendar year. Such options shall not be available to any person with delinquent taxes, account with an ongoing valuation protest, taxes paid through an escrow account, or public service corporations. Any taxpayer opting for the prepayment method must inform the county treasurer no later than January 15. The measure mandates that the prepayment plan shall be assessed in 12 installments. If any payment is missed, the county treasurer may refuse future installments and the remaining balance shall be due to the county. Any payments that result in an overpayment shall be refunded to the taxpayer within 60 days.

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