

AN ACT

relating to ad valorem tax sales of personal property seized under a tax warrant.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Sections 33.25(a) and (b), Tax Code, are amended to read as follows:

(a) After a seizure of personal property, the collector shall make a reasonable inquiry to determine the identity and to ascertain the address of any person having an interest in the property other than the person against whom the tax warrant is issued. The collector shall provide in writing the name and address of each other person the collector identifies as having an interest in the property to the peace officer charged with executing the warrant. The peace officer shall deliver as soon as possible a written notice stating the time and place of the sale and briefly describing the property seized to the person against whom the warrant is issued and to any other person having an interest in the property whose name and address the collector provided to the peace officer. The posting of the notice and the sale of the property shall be conducted:

(1) ~~[in a county other than a county to which Subdivision (2) applies, by the peace officer in the manner required for the sale under execution of personal property, or~~

~~[(2) in a county having a population of three million or~~

1 ~~more:~~

2 [~~(A)~~] by the peace officer or collector, as
3 specified in the warrant, in the manner required for the sale under
4 execution of personal property; or

5 (2) [~~(B)~~] under an agreement authorized by Subsection
6 (b).

7 (b) The commissioners court of a county [~~having a population~~
8 ~~of three million or more~~] by official action may authorize a peace
9 officer or the collector for the county charged with selling
10 property under this subchapter by public auction to enter into an
11 agreement with a person who holds an auctioneer's license to
12 advertise the auction sale of the property and to conduct the
13 auction sale of the property. The agreement may provide for on-line
14 bidding and sale.

15 SECTION 2. The changes in law made by this Act apply only to
16 an ad valorem tax sale of personal property seized under a tax
17 warrant issued on or after the effective date of this Act. An ad
18 valorem tax sale of personal property seized under a tax warrant
19 issued before the effective date of this Act is governed by the law
20 in effect immediately before the effective date of this Act, and
21 that law is continued in effect for that purpose.

22 SECTION 3. This Act takes effect September 1, 2021.

President of the Senate

Speaker of the House

I certify that H.B. No. 533 was passed by the House on April 16, 2021, by the following vote: Yeas 143, Nays 2, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 533 was passed by the Senate on May 10, 2021, by the following vote: Yeas 30, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor