

By: Flores

H.J.R. No. 51

A JOINT RESOLUTION

1 proposing a constitutional amendment to establish a two-year period
2 for the redemption of a mineral interest sold for unpaid ad valorem
3 taxes at a tax sale.

4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Sections 13(c) and (d), Article VIII, Texas
6 Constitution, are amended to read as follows:

7 (c) The former owner of a residence homestead, ~~[sold for~~
8 ~~unpaid taxes and the former owner of]~~ land designated for
9 agricultural use, or a mineral interest sold for unpaid taxes shall
10 within two years from date of the filing for record of the
11 Purchaser's Deed have the right to redeem the property on the
12 following basis:

13 (1) Within the first year of the redemption period,
14 upon the payment of the amount of money paid for the property,
15 including the Tax Deed Recording Fee and all taxes, penalties,
16 interest, and costs paid plus an amount not exceeding 25 percent of
17 the aggregate total; and

18 (2) Within the last year of the redemption period,
19 upon the payment of the amount of money paid for the property,
20 including the Tax Deed Recording Fee and all taxes, penalties,
21 interest, and costs paid plus an amount not exceeding 50 percent of
22 the aggregate total.

23 (d) If the residence homestead or land designated for
24 agricultural use ~~[property]~~ is sold pursuant to a suit to enforce

1 the collection of the unpaid taxes, the Legislature may limit the
2 application of Subsection (c) of this section to property used as a
3 residence homestead when the suit was filed and to land designated
4 for agricultural use when the suit was filed.

5 SECTION 2. The following temporary provision is added to
6 the Texas Constitution:

7 TEMPORARY PROVISION. (a) This temporary provision applies
8 to the constitutional amendment proposed by the 78th Legislature,
9 Regular Session, 2003, to establish a two-year period for the
10 redemption of a mineral interest sold for unpaid ad valorem taxes at
11 a tax sale and expires January 1, 2005.

12 (b) The amendments to Sections 13(c) and (d), Article VIII,
13 of this constitution, take effect January 1, 2004, and apply only to
14 the redemption of a mineral interest sold at a tax sale for which
15 the purchaser's deed is filed for record on or after January 1,
16 2004. The redemption of a mineral interest sold at a tax sale for
17 which the purchaser's deed is filed for record before January 1,
18 2004, is covered by the law in effect when the deed is filed, and the
19 former law is continued in effect for that purpose.

20 SECTION 3. This proposed constitutional amendment shall be
21 submitted to the voters at an election to be held November 4, 2003.
22 The ballot shall be printed to permit voting for or against the
23 proposition: "The constitutional amendment to establish a two-year
24 period for the redemption of a mineral interest sold for unpaid ad
25 valorem taxes at a tax sale."