

BILL ANALYSIS

C.S.H.B. 3101
By: Casteel
Land & Resource Management
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Under current law, Section 12.002(e) of the Property Code prohibits a person from filing for record or having recorded a plat or replat of a subdivision unless an original tax certificate is attached indicating that no delinquent ad valorem taxes are owed on the real property.

The purpose of C.S.H.B. 3101 is to prohibit filing for record if any ad valorem taxes are owed.

RULEMAKING AUTHORITY

It is the opinion of the committee that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

ANALYSIS

SECTION 1. *Amends Subsection 12.002(e), Property Code, as follows:*

Requires a person who files for record a plat or replat with the county clerk after September 1st of a year to attach a tax receipt from the assessor-collector indicating that the taxes for that year have been paid or that the taxes have not been calculated.

SECTION 2. *Amends Subsection 31.075(a), Tax Code, as follows:*

Requires the assessor-collector, on request of an owner or agent, to issue a statement indicating that current taxes have not been calculated.

SECTION 3. Effective Date.

EFFECTIVE DATE

September 1, 2005.

COMPARISON OF ORIGINAL TO SUBSTITUTE

SECTION 1. The Original requires a person to not owe ad valorem taxes (instead of "delinquent" ad valorem taxes) on property for which the person wants to file a plat or replat for record while the Substitute requires a person who files for record a plat or replat after September 1st of a year to attach a tax receipt from the assessor-collector indicating that the taxes for that year have been paid or that the taxes have not been calculated.

SECTION 2. The Original contains the effective date while the Substitute amends Subsection 31.075(a), Tax Code, to require the assessor-collector, on request of a property owner or agent, to issue a statement indicating that taxes for the current year have not been calculated.

SECTION 3. The effective date in the Original is September 1, 2005 or immediately if approved by two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution while the effective date in the Substitute is September 1, 2005.