

1-1 By: Puentes (Senate Sponsor - Armbrister) H.B. No. 2491  
1-2 (In the Senate - Received from the House May 2, 2005;  
1-3 May 3, 2005, read first time and referred to Committee on  
1-4 Intergovernmental Relations; May 20, 2005, reported favorably, as  
1-5 amended, by the following vote: Yeas 4, Nays 0; May 20, 2005, sent  
1-6 to printer.)

1-7 COMMITTEE AMENDMENT NO. 1 By: Wentworth

1-8 Amend HB 2491 (Engrossed Version) as follows:

1-9 (1) On page 11, line 49, after "transferee" insert "within  
1-10 30 days."

1-11 (2) Insert the following appropriately numbered section and  
1-12 renumber subsequent sections accordingly:

1-13 SECTION \_\_\_\_\_. Section 32.065(c), Tax Code, is amended to  
1-14 read as follows:

1-15 (c) Notwithstanding any other provision of this code, a  
1-16 transferee of a tax lien is subrogated to and is entitled to  
1-17 exercise any right or remedy possessed by the transferring taxing  
1-18 unit, including or related to foreclosure of judicial sale, but is  
1-19 prohibited from exercising a remedy of foreclosure or judicial sale  
1-20 where the transferring taxing unit would be prohibited from  
1-21 foreclosure or judicial sale.

1-22 (3) Insert the following appropriately numbered section and  
1-23 renumber subsequent sections accordingly:

1-24 SECTION \_\_\_\_\_. Section 33.11, Tax Code, is amended to read as  
1-25 follows:

1-26 Sec. 33.11. EARLY ADDITIONAL PENALTY FOR COLLECTION COSTS  
1-27 FOR TAXES IMPOSED ON PERSONAL PROPERTY. (a) In addition to the  
1-28 authority granted by Section 33.07, in order to defray costs of  
1-29 collection, the governing body of a taxing unit or appraisal  
1-30 district in the manner required by law for official action may  
1-31 provide that taxes imposed on tangible personal property that  
1-32 become delinquent on or after February 1 of a year incur an  
1-33 additional penalty on a date that occurs before July 1 of the year  
1-34 in which the taxes become delinquent if:

1-35 (1) the taxing unit or appraisal district or another  
1-36 unit that collects taxes for the unit has contracted with an  
1-37 attorney under Section 6.30; and

1-38 (2) the taxes on the personal property become subject  
1-39 to the attorney's contract before July 1 of the year in which the  
1-40 taxes become delinquent.

1-41 (b) A penalty imposed under Subsection (a) is incurred by  
1-42 the delinquent taxes on the later of:

1-43 (1) the date those taxes become subject to the  
1-44 attorney's contract; or

1-45 (2) 60 days after the date the taxes become  
1-46 delinquent.

1-47 (c) The amount of the penalty may not exceed the amount of  
1-48 the compensation specified in the contract with the attorney to be  
1-49 paid in connection with the collection of the delinquent taxes.

1-50 (d) A tax lien attaches to the property on which the tax is  
1-51 imposed to secure payment of the penalty.

1-52 (e) If a penalty is provided under this section, a taxing  
1-53 unit or appraisal district may not:

1-54 (1) recover attorney's fees in a suit to collect  
1-55 delinquent taxes subject to the penalty, or

1-56 (2) impose an additional penalty under Section 33.07  
1-57 on a delinquent personal property tax.

1-58 (f) If the governing body of a taxing unit or appraisal  
1-59 district provides for a penalty under this section, a tax bill  
1-60 relating to tangible personal property that is sent under Section  
1-61 31.01 must include a notice of the penalty and the date on which it  
1-62 is incurred the collector for the taxing unit or appraisal district  
1-63 shall send a notice of the penalty to the property owner. The  
1-64 notice shall state the date on which the penalty is incurred, and

2-1 the tax collector shall deliver the notice at least 30 and not more  
 2-2 than 60 days before that date. If the amount of personal property  
 2-3 tax, penalty and interest owed to all taxing units for which the tax  
 2-4 collector collects exceeds \$10,000 on a single account identified  
 2-5 by a unique property identification number, the notice regarding  
 2-6 that account must be delivered by certified mail, return receipt  
 2-7 requested. All other notices under this section may be delivered by  
 2-8 regular first-class mail.

2-9 (g) The authority granted to taxing units and appraisal  
 2-10 districts under this section is to be construed as an alternative,  
 2-11 with regards to delinquent personal property taxes, to the  
 2-12 authority given by Section 33.07.

2-13 (4) On page 13, line 33, strike Subsection (6) in its  
 2-14 entirety and replace with the following:

2-15 (6) requiring, at the time the foreclosure notices  
 2-16 required by Subdivision (5) are served on the property owner, the  
 2-17 transferee to serve a copy of the foreclosure notices in the same  
 2-18 manner on the mortgage servicer or the holder of all recorded real  
 2-19 property liens encumbering the property that includes on the first  
 2-20 page, in 14-point boldfaced type or 14-point uppercase typewritten  
 2-21 letters, a statement that reads substantially as follows:

2-22 "PURSUANT TO TEXAS TAX CODE SECTION 32.06, THE  
 2-23 FORECLOSURE SALE REFERRED TO IN THIS DOCUMENT IS A  
 2-24 SUPERIOR TRANSFER TAX LIEN SUBJECT TO RIGHT OF  
 2-25 REDEMPTION UNDER CERTAIN CONDITIONS. THE FORECLOSURE  
 2-26 IS SCHEDULED TO OCCUR ON THE (DATE)."

2-27 (5) On page 13, line 54, strike Subsection (f) in its  
 2-28 entirety and replace with the following:

2-29 (f) Before accepting an application fee or executing a  
 2-30 contract, ~~[The first written communication by the lender]~~ the  
 2-31 transferee shall disclose to the transferee's ~~[its]~~ prospective  
 2-32 borrower ~~[shall disclose]~~ each type and the amount ~~[types]~~ of  
 2-33 possible additional charges or fees that may be incurred by the  
 2-34 borrower in connection with the loan or contract under this  
 2-35 section.

2-36 COMMITTEE AMENDMENT NO. 2

By: Madla

2-37 Amend H.B. No. 2491 adding the following SECTIONS, appropriately  
 2-38 numbered, and renumbering the subsequent SECTIONS accordingly:

2-39 SECTION \_\_\_\_\_. Section 31.05(a), Tax Code, is amended to  
 2-40 read as follows:

2-41 (a) The governing body of a taxing unit ~~[that collects its~~  
 2-42 ~~own taxes]~~ may adopt the discounts provided by Subsection (b) or  
 2-43 Subsection (c) ~~[of this section]~~, or both, in the manner required by  
 2-44 law for official action by the body. The discounts, if adopted,  
 2-45 apply only to that taxing unit's taxes ~~[for a taxing unit for which~~  
 2-46 ~~the adopting taxing unit collects taxes if the governing body of the~~  
 2-47 ~~other unit, in the manner required by law for official action by the~~  
 2-48 ~~body, adopts the discounts or approves of their application to its~~  
 2-49 ~~taxes by the collecting unit.]~~ If a taxing unit adopts both  
 2-50 discounts under Subsections (b) and (c) ~~[of this section]~~, the  
 2-51 discounts adopted under Subsection (b) apply unless the ~~[unit mails~~  
 2-52 ~~its]~~ tax bills for the unit are mailed after September 30, in which  
 2-53 case only the discounts under Subsection (c) apply. A taxing unit  
 2-54 that collects taxes for another taxing unit that adopts the  
 2-55 discounts may prepare and mail separate tax bills on behalf of the  
 2-56 adopting taxing unit and may change an additional fee for preparing  
 2-57 and mailing the separate tax bills and for collecting the taxes  
 2-58 imposed by the adopting taxing unit. If under an intergovernmental  
 2-59 contract a county assessor-collector collects taxes for a taxing  
 2-60 unit that adopts the discounts, the county assessor-collector may  
 2-61 terminate the contract if the county has adopted a discount policy  
 2-62 that is different from the discount policy adopted by the adopting  
 2-63 taxing unit.

2-64 SECTION \_\_\_\_\_. (a) The change in law made in SECTION \_\_\_\_\_,  
 2-65 amending Section 31.05(a), Tax Code, applies to the adoption of a  
 2-66 discount by a taxing unit beginning with the 2005 tax year, except  
 2-67 as provided by Subsection (b) of this section.

3-1 (b) If a taxing unit's tax bills for the 2005 tax year are  
 3-2 mailed before the effective date of this Act, the change in law made  
 3-3 to Section 31.05(a), Tax Code, applies to the adoption of a discount  
 3-4 by the taxing unit beginning with the 2006 tax year, and the law in  
 3-5 effect when the bills were mailed applies to the 2005 tax year with  
 3-6 respect to that taxing unit.

3-7 COMMITTEE AMENDMENT NO. 3 By: Madla

3-8 Amend H.B. No. 2491 adding the following SECTIONS, appropriately  
 3-9 numbered, and renumbering the subsequent SECTIONS accordingly:

3-10 SECTION \_\_\_\_\_. Section 22.28(a), Tax Code, is amended to  
 3-11 read as follows:

3-12 (a) Except as otherwise provided by Section 22.30, the chief  
 3-13 appraiser shall impose a penalty on a person who fails to timely  
 3-14 file a rendition statement or property report required by this  
 3-15 chapter in an amount equal to 10 percent of the total amount of  
 3-16 taxes imposed on the property for that year by taxing units  
 3-17 participating in the appraisal district. A lien in the amount of  
 3-18 the penalty attaches to the property against which the penalty is  
 3-19 imposed, as if it were a tax, and a delinquent penalty accrues  
 3-20 penalties and interest in the same manner as a delinquent tax.

3-21 SECTION \_\_\_\_\_. Section 22.29, Tax Code, is amended by adding  
 3-22 Subsection (c-1) to read as follows:

3-23 (c-1) A lien in the amount of the penalty attaches to the  
 3-24 property against which the penalty is imposed, as if it were a tax,  
 3-25 and a delinquent penalty accrues penalties and interest in the same  
 3-26 manner as a delinquent tax.

3-27 SECTION \_\_\_\_\_. Subchapter B, Chapter 22, Tax Code, is  
 3-28 amended by adding Section 22.31 to read as follows:

3-29 Sec. 22.31. RENDITION VERIFICATION. (a) The chief  
 3-30 appraiser or an authorized representative of the chief appraiser  
 3-31 may request in writing that a property owner provide to the chief  
 3-32 appraiser or authorized representative of the chief appraiser  
 3-33 copies of the schedules and forms filed by the property owner with  
 3-34 the Internal Revenue Service that relate to the acquisition and  
 3-35 cost of fixed assets, including fixed asset ledgers and  
 3-36 depreciation schedules. Not later than the 21st day after the date  
 3-37 the request is received, the property owner shall deliver or make  
 3-38 available the requested documents for inspection by the chief  
 3-39 appraiser or authorized representative.

3-40 (b) Any document delivered or made available for inspection  
 3-41 under Subsection (b) is confidential to the same extent that a  
 3-42 rendition statement or property report is confidential under  
 3-43 Section 22.27.

3-44 (c) A property owner who delivers or makes available for  
 3-45 inspection documents under Subsection (b) may redact from the  
 3-46 documents any information not specifically related to the  
 3-47 acquisition, cost, or depreciation of fixed assets.

3-48 (d) An appraisal district may contract with a qualified  
 3-49 person to perform services under this section. A person performing  
 3-50 services under this section is not an appraiser for purposes of  
 3-51 Chapter 25. A person performing services under this section shall  
 3-52 not perform a field visit to verify assets.

3-53 (e) A contract entered into under this section is not  
 3-54 subject to Section 6.11(a) of this code.

3-55 (f) The chief appraiser shall submit a report increased  
 3-56 value added as a result of rendition verification for each school  
 3-57 district within the appraisal district boundaries no later than  
 3-58 July 31 of each year to the commission of education. The  
 3-59 commissioner shall adjust distributions from the Texas education  
 3-60 fund to the school district based on the reported value increases.

3-61 SECTION \_\_\_\_\_. Sections \_\_-\_\_. amending Sections 22.28(a)  
 3-62 and 22.29, Tax Code and adding new Section 22.31, Tax Code, take  
 3-63 effect September 1, 2005, and apply only to the rendition of  
 3-64 property for ad valorem tax purposes for a tax year that begins on  
 3-65 or after that date. Any additional value identified as a result of  
 3-66 rendition verification for tax year 2006 shall be treated as  
 3-67 omitted property as authorized by Section 25.21(a), Tax Code.

4-1 COMMITTEE AMENDMENT NO. 4

By: Wentworth

4-2 Amend H.B. 2491 by adding the following Section to the bill,  
4-3 appropriately numbered, and renumbering existing Sections  
4-4 accordingly:

4-5 SECTION \_\_\_\_\_. Subdivision (3), Section 23.51, Tax Code, is  
4-6 amended to read as follows:

4-7 (3) "Category" means the value classification of land  
4-8 considering the agricultural use to which the land is principally  
4-9 devoted. The chief appraiser shall determine the categories into  
4-10 which land in the appraisal district is classified. In classifying  
4-11 land according to categories, the chief appraiser shall distinguish  
4-12 between [Categories of land may include but are not limited to]  
4-13 irrigated cropland, dry cropland, improved pasture, native  
4-14 pasture, orchard, and waste. The chief appraiser may establish  
4-15 additional categories. The chief appraiser shall [and may be]  
4-16 further divide each category [divided] according to soil type, soil  
4-17 capability, irrigation, general topography, geographical factors,  
4-18 and other factors that [which] influence the productive capacity of  
4-19 the category. The chief appraiser shall obtain information from  
4-20 the Texas Agricultural [Agriculture] Extension Service, the  
4-21 Natural Resources [Soil] Conservation Service of the United States  
4-22 Department of Agriculture, and other recognized agricultural  
4-23 sources for the purposes of determining the categories of land  
4-24 [production] existing in the appraisal district.

4-25 COMMITTEE AMENDMENT NO. 5

By: Wentworth

4-26 Amend the House Engrossed version of HB2491 as follows:

4-27 On page 13, line 35, strike "foreclosure notices" and insert  
4-28 "notice of sale".

4-29 COMMITTEE AMENDMENT NO. 6

By: Wentworth

4-30 Amend H.B. No. 2491 on page 19, Line 45, SECTION 21, by adding the  
4-31 following and by renumbering the subsequent sections  
4-32 appropriately.

4-33 The Civil Practice and Remedies Code is amended by adding  
4-34 Title 8 to read as follows:

4-35 TITLE 8. CIVIL PROCESS  
4-36 CHAPTER 191. PRIVATE PROCESS SERVERS  
4-37 SUBCHAPTER A. GENERAL PROVISIONS  
4-38 Sec. 191.001. DEFINITIONS. In this chapter:

- 4-39 (1) "Civil court" includes:
  - 4-40 (A) a civil district court;
  - 4-41 (B) a family district court;
  - 4-42 (C) a county court at law;
  - 4-43 (D) a probate court;
  - 4-44 (E) a justice court; and
  - 4-45 (F) a small claims court.

4-46 (2) "Civil process" means all process issued or  
4-47 sanctioned by a civil court, except that the term does not include  
4-48 service of any writ that requires the actual taking of possession of  
4-49 a person, property, or thing or an enforcement action required of or  
4-50 directed to a peace officer related to the taking of possession of a  
4-51 person, property, or thing.

4-52 (3) "Commission" means the Texas Commission of  
4-53 Licensing and Regulation.

4-54 (4) "Constable" means a constable, deputy constable,  
4-55 or reserve deputy constable.

4-56 (5) "Department" means the Texas Department of  
4-57 Licensing and Regulation.

4-58 (6) "Executive director" means the executive director  
4-59 of the department.

4-60 (7) "Person" means an individual.

4-61 (8) "Private process server" means a person who serves  
4-62 or offers to serve civil process.

4-63 (9) "Public servant" has the meaning assigned by

5-1 Section 1.07, Penal Code.

5-2 (10) "Sheriff" means a sheriff, deputy sheriff, or  
 5-3 reserve deputy sheriff.

5-4 Sec. 191.002. APPLICABILITY OF CHAPTER. (a) This chapter  
 5-5 does not apply to a sheriff or constable engaged in the discharge of  
 5-6 that person's official duties. A sheriff or constable who serves  
 5-7 civil process other than in the performance of official duties must  
 5-8 be licensed under this chapter.

5-9 (b) This chapter does not apply to an investigator who is a  
 5-10 peace officer employed by a county or district attorney in this  
 5-11 state engaged in the discharge of that person's official duties or  
 5-12 in the delivery of nonjudicial notices. An investigator described  
 5-13 by this subsection who serves civil process other than in the  
 5-14 performance of official duties must be licensed under this chapter.

5-15 (c) This chapter does not limit or restrict the service of  
 5-16 process in this state as provided by a court order in a specific  
 5-17 civil case in which the presiding magistrate or judge has  
 5-18 determined the credibility of the person designated to serve the  
 5-19 process. A court may not issue a blanket or standing order  
 5-20 authorizing service of process.

5-21 (d) This chapter does not apply to service of a subpoena by a  
 5-22 court reporter certified under Chapter 52, Government Code.

5-23 [Sections 191.003-191.050 reserved for expansion]

5-24 SUBCHAPTER B. LICENSE REQUIREMENTS

5-25 Sec. 191.051. LICENSE REQUIRED. (a) Except as provided  
 5-26 by Section 191.002, a person may not serve civil process in this  
 5-27 state unless the person is licensed under this chapter.

5-28 (b) A person who is not a license holder and who is not  
 5-29 exempt under Section 191.002 may serve outside this state a civil  
 5-30 process issued by a civil court of this state if the person:

5-31 (1) is authorized by law, rule, or court order in the  
 5-32 person's jurisdiction to serve process;

5-33 (2) is a disinterested person competent to make an  
 5-34 oath of that fact; and

5-35 (3) makes a return of service under a declaration of  
 5-36 penalty of perjury.

5-37 (c) A person may not represent that the person is a licensed  
 5-38 private process server unless the person is licensed under this  
 5-39 chapter.

5-40 Sec. 191.052. LICENSE APPLICATION. (a) An applicant for a  
 5-41 process server license under this chapter must submit an  
 5-42 application on a form prescribed by the commission. To be eligible  
 5-43 for a license under this section, an applicant must:

5-44 (1) be at least 18 years of age;

5-45 (2) demonstrate honesty, trustworthiness, and  
 5-46 integrity;

5-47 (3) submit the nonrefundable application fee; and

5-48 (4) comply with the requirements adopted under  
 5-49 Subsection (b).

5-50 (b) Each license applicant must provide proof to the  
 5-51 department in a manner acceptable to the department of completion  
 5-52 of a department-approved 10-hour course on civil process consisting  
 5-53 of at least eight hours of instruction on service of process and two  
 5-54 hours of instruction on department regulation and rules.

5-55 Sec. 191.053. CRIMINAL HISTORY RECORD CHECK. (a) Each  
 5-56 applicant for a process server license under this chapter shall  
 5-57 disclose to the department in the manner prescribed by the  
 5-58 commission any conviction of the applicant for a misdemeanor  
 5-59 involving moral turpitude or a felony.

5-60 (b) On receipt of an original application for issuance of a  
 5-61 process server license, the department shall conduct a thorough  
 5-62 background investigation of each individual applicant to determine  
 5-63 whether the applicant is qualified under this chapter. The  
 5-64 investigation must include:

5-65 (1) the submission of fingerprints by the applicant  
 5-66 for processing through appropriate local, state, and federal law  
 5-67 enforcement agencies; and

5-68 (2) the examination by the department of law  
 5-69 enforcement records maintained by a local, state, or federal law

6-1 enforcement agency.

6-2 (c) On receipt of an application for renewal of a process  
 6-3 server license, the department shall conduct a background  
 6-4 investigation of each individual applicant to determine whether the  
 6-5 applicant is qualified under this chapter. The investigation must  
 6-6 include examination by the department of law enforcement records  
 6-7 maintained by a local, state, or federal law enforcement agency.

6-8 (d) A background check under this section and the  
 6-9 department's consideration of any criminal conviction is governed  
 6-10 by:

6-11 (1) this chapter;

6-12 (2) Sections 411.093 and 411.122, Government Code; and

6-13 (3) Chapter 53, Occupations Code.

6-14 (e) The conviction of an applicant of a crime does not  
 6-15 automatically:

6-16 (1) disqualify the applicant;

6-17 (2) require revocation of a license; or

6-18 (3) require denial of an application for renewal of a  
 6-19 license.

6-20 (f) An application for issuance or renewal of a license by a  
 6-21 person who has pled guilty to a crime and been placed on deferred  
 6-22 adjudication in any jurisdiction shall be considered on the basis  
 6-23 of the criteria set forth in Subsections (d) and (e).

6-24 Sec. 191.054. ISSUANCE OF LICENSES. (a) The department  
 6-25 shall issue a process server license to an applicant who complies  
 6-26 with the appropriate requirements of this chapter, passes the  
 6-27 criminal history record check, as applicable, and pays all required  
 6-28 fees.

6-29 (b) Except as provided by Subsection (c), the department  
 6-30 shall issue the license not later than the 60th day after the date  
 6-31 on which the application is received by the department.

6-32 (c) If the department is notified by the Department of  
 6-33 Public Safety that a criminal history record check affecting an  
 6-34 applicant will not be completed within the 60 days prescribed by  
 6-35 Subsection (b), the department shall notify the applicant of the  
 6-36 delay.

6-37 Sec. 191.055. TERM OF LICENSE; RENEWAL. (a) A license  
 6-38 issued under this chapter expires on the first anniversary of the  
 6-39 date of issuance.

6-40 (b) The department shall send a renewal notice to each  
 6-41 license holder not later than the 90th day before the date of  
 6-42 expiration of the license.

6-43 (c) A license holder may renew the license by submitting to  
 6-44 the department before the expiration date, on a form prescribed by  
 6-45 the commission, a renewal application accompanied by the renewal  
 6-46 fee. To renew a license, the license holder must also present  
 6-47 evidence satisfactory to the department of completion, before the  
 6-48 expiration of the license, of department-approved continuing  
 6-49 education consisting of at least four hours of instruction.

6-50 [Sections 191.056-191.100 reserved for expansion]

#### 6-51 SUBCHAPTER C. PRACTICE BY LICENSE HOLDERS

6-52 Sec. 191.101. POWERS AND DUTIES OF LICENSE HOLDERS. (a) A  
 6-53 license holder may serve civil process in the manner provided by law  
 6-54 for service by sheriffs and constables. The person may serve the  
 6-55 process anywhere in this state.

6-56 (b) A license holder may determine the location of an  
 6-57 individual for the purpose of serving civil process.

6-58 (c) A license holder may serve all civil process, except for  
 6-59 a citation in an action of forcible entry and detainer or a civil  
 6-60 process requiring that an enforcement action be physically enforced  
 6-61 by the person delivering the civil process.

6-62 (d) A license holder may not serve a civil process in any  
 6-63 action in which the license holder is an interested party.

6-64 (e) An employee of an attorney or a law firm may not serve a  
 6-65 civil process, except a subpoena under Rule 176, Texas Rules of  
 6-66 Civil Procedure, in an action in which the employing attorney or law  
 6-67 firm is counsel to a party.

6-68 (f) A license holder may not have a firearm on the license  
 6-69 holder's person when in the act of serving civil process, unless the

7-1 license holder is also a peace officer or an honorably retired peace  
 7-2 officer authorized to carry a firearm. A weapon may not be visible  
 7-3 during the delivery of civil process.

7-4 Sec. 191.102. COSTS. A fee charged and collected by a  
 7-5 license holder for service of process may be charged as costs in a  
 7-6 judicial proceeding. Fees charged by a license holder for service  
 7-7 of process exceeding the service of process fees set by the  
 7-8 commissioners court in the county in which the case is pending may  
 7-9 not be charged as costs in a judicial proceeding unless otherwise  
 7-10 approved by the judge presiding over the case.

7-11 Sec. 191.103. PUBLIC SERVANT. An assault on a license  
 7-12 holder during the delivery of civil process shall be treated as an  
 7-13 assault on a public servant. A county is not liable for the actions  
 7-14 of a license holder unless the license holder is an employee of the  
 7-15 county.

7-16 Sec. 191.104. IDENTIFICATION NUMBER. (a) The department  
 7-17 shall issue to each license holder a unique identification number.

7-18 (b) The unique identification number of the private process  
 7-19 server must be included on or attached to each valid process return  
 7-20 and each copy of process served. The license holder is not required  
 7-21 to provide with the service any other department information.  
 7-22 Failure to include the person's unique identification number on  
 7-23 each valid process return or on the copy does not render the service  
 7-24 of process invalid.

7-25 (c) The department shall issue to each license holder a  
 7-26 photo identification card with the person's unique identification  
 7-27 number on the card. The department shall determine the size,  
 7-28 design, and content of the identification card. The card remains  
 7-29 the property of the state and must be returned on demand by the  
 7-30 department.

7-31 (d) A license holder shall produce the license holder's  
 7-32 identification card to any person requesting it during the  
 7-33 performance of service of process.

7-34 (e) An identification card, badge, insignia, seal, patch,  
 7-35 or other form of identification that may be construed to be that of  
 7-36 a peace officer may not be worn or displayed by a license holder.

7-37 Sec. 191.105. RETURN OF SERVICE OF PROCESS. The return of  
 7-38 service completed by the license holder may be attached to a  
 7-39 court-issued return of service. The return of service is not  
 7-40 required to be verified but must be signed by the license holder,  
 7-41 under penalty of perjury, verifying the truthfulness of the return  
 7-42 of any process delivered. The return of service shall be returned  
 7-43 to the party requesting service or, at the party's direction, filed  
 7-44 with the appropriate court.

7-45 [Sections 191.106-191.150 reserved for expansion]

#### 7-46 SUBCHAPTER D. DEPARTMENT ENFORCEMENT

7-47 Sec. 191.151. DISCIPLINARY ACTIONS. (a) The commission  
 7-48 may deny, suspend, or revoke a license and the commission may impose  
 7-49 an administrative penalty under Subchapter F, Chapter 51,  
 7-50 Occupations Code, on a finding that the license holder has:

7-51 (1) refused to permit an examination by the department  
 7-52 of the records required to be maintained under rules adopted by the  
 7-53 commission;

7-54 (2) violated this chapter, a rule implementing this  
 7-55 chapter, or an order of the executive director or commission;

7-56 (3) knowingly made a false or fraudulent return of  
 7-57 service; or

7-58 (4) been convicted of a misdemeanor that directly  
 7-59 relates to the duties and responsibilities involved in performing  
 7-60 the duties of a process server or of any felony.

7-61 (b) Proceedings for the denial, revocation, or suspension  
 7-62 of a license, for the imposition of an administrative penalty, and  
 7-63 for an appeal from the proceeding are governed by Chapter 51,  
 7-64 Occupations Code, and Chapter 2001, Government Code.

7-65 (c) The commission may not suspend or revoke a license or  
 7-66 impose an administrative penalty on the basis of a determination  
 7-67 that the license holder has:

7-68 (1) made not more than three unintentionally defective  
 7-69 returns of service in any 12-month period as long as a corrected

8-1 return is made to the appropriate recipient within a reasonable  
 8-2 time; or

8-3 (2) effected service employing a deceptive or  
 8-4 misleading method as long as the method is legal.

8-5 [Sections 191.152-191.200 reserved for expansion]

8-6 SUBCHAPTER E. PENALTIES

8-7 Sec. 191.201. CRIMINAL PENALTIES. (a) A person commits an  
 8-8 offense if the person practices as a private process server and is  
 8-9 not authorized to do so under this chapter. An offense under this  
 8-10 subsection is a Class C misdemeanor, unless it is shown on the trial  
 8-11 of the offense that the defendant has previously been convicted  
 8-12 under this subsection, in which event the offense is a Class A  
 8-13 misdemeanor.

8-14 (b) A person commits an offense if the person knowingly or  
 8-15 intentionally falsifies a return of civil process. An offense  
 8-16 under this subsection is a Class A misdemeanor unless the person's  
 8-17 intent is to defraud or harm another, in which event the offense is  
 8-18 a state jail felony.

8-19 SECTION 2. Section 154.005(d), Local Government Code, is  
 8-20 amended to read as follows:

8-21 (d) A constable may receive, in addition to Subsection (c),  
 8-22 all fees, commissions, or payments for delivering notices required  
 8-23 by Section 24.005, Property Code, relating to eviction actions.  
 8-24 Notices may only be delivered when not in conflict with the official  
 8-25 duties and responsibilities of the constable. A constable  
 8-26 delivering said notices must not be wearing upon his or her person a  
 8-27 uniform or any insignia which would usually be associated with the  
 8-28 position of constable nor may the constable use a county vehicle or  
 8-29 county equipment while delivering said notices. ~~[For purposes of~~  
 8-30 ~~collecting fees for serving said notices, a constable is considered~~  
 8-31 ~~a private process server.]~~

8-32 SECTION 3. (a) Except as provided by Subsection (b) of  
 8-33 this section, Chapter 191, Civil Practice and Remedies Code, as  
 8-34 added by this Act, takes effect September 1, 2005.

8-35 (b) Sections 191.051 and 191.201, Civil Practice and  
 8-36 Remedies Code, as added by this Act, take effect March 1, 2006.

8-37 SECTION 4. Notwithstanding Section 191.052, Civil Practice  
 8-38 and Remedies Code, as added by this Act, a person who provides proof  
 8-39 to the Texas Department of Licensing and Regulation in a manner  
 8-40 satisfactory to the department that the person is named or  
 8-41 included, by the terms of standing orders promulgated by any county  
 8-42 of this state that required named persons to have completed process  
 8-43 server training equivalent to that required by Section 191.052,  
 8-44 Civil Practice and Remedies Code, as added by this Act, as one  
 8-45 authorized to serve civil process in this state, is entitled to a  
 8-46 license under this chapter without complying with the requirement  
 8-47 of instruction on service of civil process if the person meets all  
 8-48 other requirements of that section, including the completion of two  
 8-49 hours of instruction on law and rules.

8-50 SECTION 5. Except as provided by Section 3 of this Act, this  
 8-51 Act takes effect September 1, 2005.

8-52 A BILL TO BE ENTITLED  
 8-53 AN ACT

8-54 relating to the administration and collection of ad valorem taxes,  
 8-55 including the transfer of an ad valorem tax lien and a contract for  
 8-56 foreclosure of an ad valorem tax lien; amending, correcting, and  
 8-57 clarifying the Tax Code, Property Code, and Civil Practice and  
 8-58 Remedies Code.

8-59 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

8-60 SECTION 1. Section 1.07(b), Tax Code, is amended to read as  
 8-61 follows:

8-62 (b) The official or agency shall address the notice to the  
 8-63 property owner, the person designated under Section 1.111(f) to  
 8-64 receive the notice for the property owner, if that section applies,  
 8-65 or, if appropriate, the property owner's agent at the agent's ~~[his]~~  
 8-66 address according to the most recent record in the possession of the  
 8-67 official or agency. However, if a property owner files a written



9-1 request with the appraisal district that notices be sent to a  
 9-2 particular address, the official or agency shall send the notice to  
 9-3 the address stated in the request.

9-4 SECTION 2. Section 1.11(b), Tax Code, is amended to read as  
 9-5 follows:

9-6 (b) To be effective, a [A] request made under [pursuant to]  
 9-7 this section must be filed with the appraisal district. A request  
 9-8 remains in effect until revoked by a written revocation filed with  
 9-9 the appraisal district by the owner.

9-10 SECTION 3. Section 22.28, Tax Code, is amended by amending  
 9-11 Subsection (b) and adding Subsection (c) to read as follows:

9-12 (b) The chief appraiser shall certify to the assessor for  
 9-13 each taxing unit participating in the appraisal district that  
 9-14 imposes taxes on the property that the chief appraiser has imposed  
 9-15 [may retain a portion of] a penalty [collected] under this section  
 9-16 [, not to exceed 20 percent of the amount of the penalty, to cover  
 9-17 the chief appraiser's costs of collecting the penalty]. The  
 9-18 assessor [chief appraiser] shall add the amount of the penalty to  
 9-19 the original amount of tax imposed on the property and shall include  
 9-20 that amount in the tax bill for that year. The penalty becomes part  
 9-21 of the tax on the property and is secured by the tax lien that  
 9-22 attaches to the property under Section 32.01 [distribute the  
 9-23 remainder of the penalty to each taxing unit participating in the  
 9-24 appraisal district that imposes taxes on the property in proportion  
 9-25 to the taxing unit's share of the total amount of taxes imposed on  
 9-26 the property by all taxing units participating in the district].

9-27 (c) To help defray the costs of administering this chapter,  
 9-28 a collector who collects a penalty imposed under Subsection (a)  
 9-29 shall remit to the appraisal district that employs the chief  
 9-30 appraiser who imposed the penalty an amount equal to five percent of  
 9-31 the penalty amount collected.

9-32 SECTION 4. Section 25.25(d), Tax Code, is amended to read as  
 9-33 follows:

9-34 (d) At any time prior to the date the taxes become  
 9-35 delinquent, a property owner or the chief appraiser may file a  
 9-36 motion with the appraisal review board to change the appraisal roll  
 9-37 to correct an error that resulted in an incorrect appraised value  
 9-38 for the owner's property. However, the error may not be corrected  
 9-39 unless it resulted in an appraised value that exceeds by more than  
 9-40 one-third the correct appraised value. If the appraisal roll is  
 9-41 changed under this subsection, the property owner must pay to each  
 9-42 affected taxing unit a late-correction penalty equal to 10 percent  
 9-43 of the amount of taxes as calculated on the basis of the corrected  
 9-44 appraised value. Payment of the late-correction penalty is secured  
 9-45 by the lien that attaches to the property under Section 32.01 and is  
 9-46 subject to enforced collection under Chapter 33. The roll may not be  
 9-47 changed under this subsection if:

9-48 (1) the property was the subject of a protest brought  
 9-49 by the property owner under Chapter 41, a hearing on the protest was  
 9-50 conducted in which the property owner offered evidence or argument,  
 9-51 and the appraisal review board made a determination of the protest  
 9-52 on the merits; or

9-53 (2) the appraised value of the property was  
 9-54 established as a result of a written agreement between the property  
 9-55 owner or the owner's agent and the appraisal district.

9-56 SECTION 5. Section 26.11(c), Tax Code, is amended to read as  
 9-57 follows:

9-58 (c) If the amount of prorated taxes determined to be due as  
 9-59 provided by this section is tendered to the collector for the unit,  
 9-60 the collector [he] shall accept the tender. The payment absolves:

9-61 (1) the transferor of liability for taxes by the unit  
 9-62 on the property for the year of the transfer; and

9-63 (2) the taxing unit of liability for a refund in  
 9-64 connection with taxes on the property for the year of the transfer.

9-65 SECTION 6. Section 31.073, Tax Code, is amended to read as  
 9-66 follows:

9-67 Sec. 31.073. RESTRICTED OR CONDITIONAL PAYMENTS  
 9-68 PROHIBITED. A restriction or condition placed on a check in payment  
 9-69 of taxes, penalties, or interest by the maker that limits the amount

10-1 of taxes, penalties, or interest owed to an amount less than that  
 10-2 stated in the tax bill or shown by the tax collector's records is  
 10-3 void unless the restriction or condition is authorized by this  
 10-4 code.

10-5 SECTION 7. Section 31.08(a), Tax Code, is amended to read as  
 10-6 follows:

10-7 (a) At the request of any person, a collector for a taxing  
 10-8 unit shall issue a certificate showing the amount of delinquent  
 10-9 taxes, penalties, ~~and~~ interest, and any known costs and expenses  
 10-10 under Section 33.48 due the unit on a property according to the  
 10-11 unit's current tax records. If the collector collects taxes for  
 10-12 more than one taxing unit, the certificate must show the amount of  
 10-13 delinquent taxes, penalties, ~~and~~ interest, and any known costs  
 10-14 and expenses under Section 33.48 due on the property to each taxing  
 10-15 unit for which the collector collects the taxes. The collector  
 10-16 shall charge a fee not to exceed \$10 for each certificate issued.  
 10-17 The collector shall pay all fees collected under this section into  
 10-18 the treasury of the taxing unit that employs the collector ~~[him]~~.

10-19 SECTION 8. Section 32.05, Tax Code, is amended by amending  
 10-20 Subsections (b) and (c) and adding Subsections (b-1), (d), and (e)  
 10-21 to read as follows:

10-22 (b) Except as provided by Subsection (c)(1) ~~[(c) of this~~  
 10-23 ~~section]~~, a tax lien provided by this chapter takes priority over:

10-24 (1) the claim of any creditor of a person whose  
 10-25 property is encumbered by the lien;

10-26 (2) ~~[and over]~~ the claim of any holder of a lien on  
 10-27 property encumbered by the tax lien, including any lien held by a  
 10-28 property owners' association, homeowners' association, condominium  
 10-29 unit owners' association, or council of owners of a condominium  
 10-30 regime under a restrictive covenant, condominium declaration,  
 10-31 master deed, or other similar instrument that secures regular or  
 10-32 special maintenance assessments, fees, dues, interest, fines,  
 10-33 costs, attorney's fees, or other monetary charges against the  
 10-34 property; and

10-35 (3) any right of remainder, right or possibility of  
 10-36 reverter, or other future interest in, or encumbrance against, the  
 10-37 property, whether vested or contingent ~~[not the debt or lien~~  
 10-38 ~~existed before attachment of the tax lien]~~.

10-39 (b-1) The priority given to a tax lien by Subsection (b)  
 10-40 prevails, regardless of whether the debt, lien, future interest, or  
 10-41 other encumbrance existed before attachment of the tax lien.

10-42 (c) A tax lien provided by this chapter is inferior to ~~[a~~  
 10-43 ~~claim]~~:

10-44 (1) a claim for any survivor's allowance, funeral  
 10-45 expenses, or expenses of the last illness of a decedent made against  
 10-46 the estate of a decedent as provided by law;

10-47 (2) except as provided by Subsection (b)(2), ~~[under]~~ a  
 10-48 recorded restrictive covenant that runs ~~[running]~~ with the land  
 10-49 and was ~~[, other than a restrictive covenant in favor of a property~~  
 10-50 ~~owners' association or homeowners' association]~~ recorded before  
 10-51 January 1 of the year the tax lien arose; or

10-52 (3) ~~[under]~~ a valid easement of record recorded before  
 10-53 January 1 of the year the tax lien arose.

10-54 (d) In an action brought under Chapter 33 for the enforced  
 10-55 collection of a delinquent tax against property, a property owners'  
 10-56 association, homeowners' association, condominium unit owners'  
 10-57 association, or council of owners of a condominium regime that  
 10-58 holds a lien for regular or special maintenance assessments, fees,  
 10-59 dues, interest, fines, costs, attorney's fees, or other monetary  
 10-60 charges against the property is not a necessary party to the action  
 10-61 unless, at the time the action is commenced, notice of the lien in a  
 10-62 liquidated amount is evidenced by a sworn instrument duly executed  
 10-63 by an authorized person and recorded with the clerk of the county in  
 10-64 which the property is located. A tax sale of the property  
 10-65 extinguishes the lien held by a property owners' association,  
 10-66 homeowners' association, condominium unit owners' association, or  
 10-67 council of owners of a condominium regime for all amounts that  
 10-68 accrued before the date of sale if:

10-69 (1) the holder of the lien is joined as a party to an

11-1 action brought under Chapter 33 by virtue of a notice of the lien on  
 11-2 record at the time the action is commenced; or

11-3 (2) the notice of lien is not of record at the time the  
 11-4 action is commenced, regardless of whether the holder of the lien is  
 11-5 made a party to the action.

11-6 (e) The existence of a recorded restrictive covenant,  
 11-7 declaration, or master deed that generally provides for the lien  
 11-8 held by a property owners' association, homeowners' association,  
 11-9 condominium unit owners' association, or council of owners of a  
 11-10 condominium regime does not, by itself, constitute actual or  
 11-11 constructive notice to a taxing unit of a lien under Subsection (d).

11-12 SECTION 9. Section 32.06, Tax Code, is amended to read as  
 11-13 follows:

11-14 Sec. 32.06. TRANSFER OF TAX LIEN. (a) In this section:

11-15 (1) "Mortgage servicer" has the meaning assigned by  
 11-16 Section 51.0001, Property Code.

11-17 (2) "Transferee" means a person authorized to pay the  
 11-18 taxes of another.

11-19 (a-1) A person may authorize another person to pay the  
 11-20 delinquent taxes imposed by a taxing unit on the person's real  
 11-21 property by filing with the collector for the unit a sworn document  
 11-22 stating:

11-23 (1) the authorization;

11-24 (2) the name and street address of the transferee[~~—~~  
 11-25 ~~naming the other person~~] authorized to pay the taxes of the property  
 11-26 owner; and

11-27 (3) a description of[~~—~~ and describing] the property by  
 11-28 street address, if applicable, and legal description.

11-29 (a-2) After a tax lien is transferred, taxes on the property  
 11-30 that become due in subsequent tax years may be transferred before  
 11-31 the delinquency date in the manner provided by Subsection (a-1).

11-32 (a-3) A tax lien may be transferred before the delinquency  
 11-33 date in the manner provided by Subsection (a-1) only if the real  
 11-34 property is not subject to a lien other than the tax lien.

11-35 (b) If a transferee [person] authorized to pay a property  
 11-36 owner's [another's] taxes pursuant to Subsection (a-1) [(a)] pays  
 11-37 the taxes and any penalties and interest imposed, the collector  
 11-38 shall issue a tax receipt to that transferee [the person paying the  
 11-39 taxes]. In addition, the collector or a person designated by the  
 11-40 collector shall certify on the sworn document that payment of the  
 11-41 taxes and any penalties and interest on the described property and  
 11-42 collection costs has been made by the transferee on behalf of the  
 11-43 property owner [a person other than the person] liable for the taxes  
 11-44 when imposed and that the taxing unit's tax lien is transferred to  
 11-45 that transferee [the person paying the taxes]. The collector shall  
 11-46 attach to the sworn document the collector's seal of office or sign  
 11-47 the document before a notary public and deliver the sworn document,  
 11-48 a tax receipt, and the affidavit attesting to the transfer of the  
 11-49 tax lien to the transferee [person paying the taxes]. The sworn  
 11-50 document, tax receipt, and affidavit attesting to the transfer of  
 11-51 the tax lien may be combined into one document. The collector shall  
 11-52 conspicuously identify in the applicable taxpayer's account the  
 11-53 date of the transfer of a tax lien transferred under this section  
 11-54 [keep a record of all tax liens transferred as provided by this  
 11-55 section].

11-56 (c) Except as otherwise provided by this section, the  
 11-57 transferee of a tax lien and any successor in interest is entitled  
 11-58 to foreclose the lien:

11-59 (1) in the manner provided by law for foreclosure of  
 11-60 tax liens; or

11-61 (2) in the manner specified in Section 51.002,  
 11-62 Property Code, and Section 32.065 of this code, if the property  
 11-63 owner and the transferee enter into a contract that is secured by a  
 11-64 lien on the property.

11-65 (d) To be enforceable, a tax lien transferred as provided by  
 11-66 this section must be recorded with the sworn statement and  
 11-67 affidavit attesting to the transfer of the tax lien as described in  
 11-68 Subsection (b) in the deed records of each county in which the  
 11-69 property encumbered by the lien is located.

12-1 (e) A transferee [~~person~~] holding a tax lien transferred as  
 12-2 provided by this section may not charge a greater rate of interest  
 12-3 than 18 percent a year on the funds advanced. Funds advanced are  
 12-4 limited to the taxes, penalties, interest, and collection costs  
 12-5 paid as shown on the tax receipt, expenses paid to record the lien,  
 12-6 plus reasonable closing costs [~~recording expenses paid to acquire~~  
 12-7 ~~and record the lien~~].

12-8 (f) The mortgage servicer [~~holder~~] of a preexisting lien on  
 12-9 property encumbered by a tax lien transferred as provided by  
 12-10 Subsection (b) [~~this section~~] is entitled, within six months after  
 12-11 the date on which the tax lien is recorded in all counties in which  
 12-12 the property is located, to obtain a release of the transferred tax  
 12-13 lien by paying [~~pay~~] the transferee [~~holder~~] of the tax lien the  
 12-14 amount owed under the contract between the property owner and the  
 12-15 transferee. A transferee may charge a reasonable fee for a payoff  
 12-16 statement that is requested after an initial payoff statement is  
 12-17 provided.

12-18 (g) At any time after the end of the six-month period  
 12-19 specified by Subsection (f) and before a notice of foreclosure of  
 12-20 the transferred tax lien is sent, the transferee of the tax lien or  
 12-21 the holder of the tax lien may require the property owner to provide  
 12-22 written authorization and pay a reasonable fee before providing  
 12-23 information regarding the current balance owed by the property  
 12-24 owner to the transferee or the holder of the tax lien.

12-25 (h) A mortgage servicer who pays a transferred tax lien  
 12-26 [~~paid for the lien, plus interest accrued at the rate provided by~~  
 12-27 ~~Subsection (e) and recording expenses, and~~] becomes subrogated to  
 12-28 all rights in the lien.

12-29 (i) [~~(g)~~] A foreclosure of [~~suit to foreclose~~] a tax lien  
 12-30 transferred as provided by this section may not be instituted  
 12-31 within one year from the date on which the lien is recorded in all  
 12-32 counties in which the property is located, unless the contract  
 12-33 between the owner of the property and the transferee provides  
 12-34 otherwise.

12-35 (j) [~~(h)~~] After one year from the date on which a tax lien  
 12-36 transferred as provided by this section is recorded in all counties  
 12-37 in which the property is located, the transferee [~~holder~~] of the  
 12-38 lien may [~~file suit to~~] foreclose the lien in the manner provided by  
 12-39 Subsection (c) unless a contract between the holder of the lien and  
 12-40 the owner of the property encumbered by the lien provides  
 12-41 otherwise. If a foreclosure [~~the~~] suit results in foreclosure of  
 12-42 the lien, the transferee [~~person filing suit~~] is entitled to  
 12-43 recover attorney's fees in an amount not to exceed 10 percent of the  
 12-44 judgment. The proceeds of a sale following a judicial foreclosure  
 12-45 as provided by this subsection shall be applied first to the payment  
 12-46 of court costs, then to payment of the judgment, including accrued  
 12-47 interest, and then to the payment of any attorney's fees fixed in  
 12-48 the judgment. Any remaining proceeds shall be paid to other holders  
 12-49 of liens on the property in the order of their priority and then to  
 12-50 the person whose property was sold at the tax sale.

12-51 (k) Beginning on the date the foreclosure deed is recorded,  
 12-52 the [~~(i) The~~] person whose property is sold as provided by  
 12-53 Subsection (c) [~~this section~~] or the mortgage servicer of [~~any~~  
 12-54 ~~person holding~~] a prior recorded [~~first~~] lien against the property  
 12-55 is entitled[, ~~within one year after the date the property is sold,~~  
 12-56 to redeem the foreclosed property from the purchaser [~~at the tax~~  
 12-57 ~~sale~~] by paying the [~~that~~] purchaser or successor 125 [~~the tax sale~~  
 12-58 ~~purchase price, plus costs, and interest accrued on the judgment to~~  
 12-59 ~~the date of redemption or 118~~] percent of the purchase price during  
 12-60 the first year of the redemption period or 150 percent of the  
 12-61 purchase price during the second year of the redemption period with  
 12-62 cash or cash equivalent funds. The right of redemption may be  
 12-63 exercised on or before the second anniversary of the date on which  
 12-64 the purchaser's deed is filed of record if the property sold was the  
 12-65 residence homestead of the owner, was land designated for  
 12-66 agricultural use, or was a mineral interest. For any other  
 12-67 property, the right of redemption must be exercised not later than  
 12-68 the 180th day after the date on which the purchaser's deed is filed  
 12-69 of record [~~amount of the judgment, whichever is less~~]. If a person

13-1 redeems the property as provided by this subsection, the purchaser  
 13-2 at the tax sale shall deliver a deed to the property to the person  
 13-3 redeeming the property. If the person who owned the property at the  
 13-4 time of foreclosure redeems the property, all liens existing on the  
 13-5 property at the time of the tax sale remain in effect to the extent  
 13-6 not paid from the sale proceeds.

13-7 SECTION 10. Section 32.065, Tax Code, is amended by  
 13-8 amending Subsections (a), (b), (d), and (f) and adding Subsections  
 13-9 (b-1) and (g) to read as follows:

13-10 (a) Section 32.06 does not abridge the right of an owner of  
 13-11 real property to enter into a contract for the payment of taxes  
 13-12 [~~with the holder of a lien on the property, including a transferee~~  
 13-13 ~~under Section 32.06 or this section, or affect a contract between~~  
 13-14 ~~the owner and holder of a lien for the payment of taxes on the~~  
 13-15 ~~property].~~

13-16 (b) Notwithstanding any agreement to the contrary, a [A]  
 13-17 contract entered into under Subsection (a) between a transferee and  
 13-18 the property owner under Section 32.06 that is secured by a priority  
 13-19 lien on the property shall [may] provide for a power of sale and  
 13-20 foreclosure under Chapter 51, Property Code, and:

13-21 (1) an event of default; [and]  
 13-22 (2) notice of acceleration;  
 13-23 (3) recording of the contract in each county in which  
 13-24 the property is located;

13-25 (4) recording of the sworn document and affidavit  
 13-26 attesting to the transfer of the tax lien;

13-27 (5) requiring the transferee to serve foreclosure  
 13-28 notices on the property owner at the property owner's last known  
 13-29 address in the manner required by Sections 51.002(b), (d), and (e),  
 13-30 Property Code, or by a commercially reasonable delivery service  
 13-31 that maintains verifiable records of deliveries for at least five  
 13-32 years from the date of delivery; and

13-33 (6) requiring, at the time the foreclosure notices  
 13-34 required by Subdivision (5) are served on the property owner, the  
 13-35 transferee to serve a copy of the foreclosure notices in the same  
 13-36 manner on the mortgage servicer of any recorded real property lien  
 13-37 encumbering the property that includes on the first page, in  
 13-38 14-point boldfaced type or 14-point uppercase typewritten letters,  
 13-39 a statement that reads substantially as follows:

13-40 "PURSUANT TO TEXAS TAX CODE SECTION 32.06, THE  
 13-41 FORECLOSURE SALE REFERRED TO IN THIS DOCUMENT IS A  
 13-42 SUPERIOR TRANSFER TAX LIEN SUBJECT TO RIGHT OF  
 13-43 REDEMPTION UNDER CERTAIN CONDITIONS. THE FORECLOSURE  
 13-44 IS SCHEDULED TO OCCUR ON THE (DATE)."

13-45 (b-1) On an event of default and notice of acceleration, the  
 13-46 mortgage servicer of a recorded lien encumbering real property may  
 13-47 obtain a release of a transferred tax lien on the property by paying  
 13-48 the transferee of the tax lien or the holder of the tax lien the  
 13-49 amount owed by the property owner to that transferee or holder.

13-50 (d) Chapters 342 and 346, Finance Code, [~~and Section~~  
 13-51 ~~302.102, Finance Code,~~] do not apply to a transaction covered by  
 13-52 this section. The transferee of a tax lien under this section is  
 13-53 not required to obtain a license under Title 4, Finance Code.

13-54 (f) The first written communication by the transferee  
 13-55 [~~lender~~] to the transferee's [~~its~~] prospective borrower shall  
 13-56 disclose each type and the approximate amount [~~types~~] of possible  
 13-57 additional charges or fees that may be incurred by the borrower in  
 13-58 connection with the loan or contract under this section.

13-59 (g) An affidavit of the transferee executed after  
 13-60 foreclosure of a tax lien that recites compliance with the terms of  
 13-61 Section 32.06 and this section and is recorded in each county in  
 13-62 which the property is located:

13-63 (1) is prima facie evidence of compliance with Section  
 13-64 32.06 and this section; and

13-65 (2) may be relied on conclusively by a bona fide  
 13-66 purchaser for value without notice of any failure to comply.

13-67 SECTION 11. Sections 33.011(a) and (d), Tax Code, are  
 13-68 amended to read as follows:

13-69 (a) The governing body of a taxing unit:

14-1 (1) shall waive penalties and may provide for the  
 14-2 waiver of interest on a delinquent tax if an act or omission of an  
 14-3 officer, employee, or agent of the taxing unit or the appraisal  
 14-4 district in which the taxing unit participates caused or resulted  
 14-5 in the taxpayer's failure to pay the tax before delinquency and if  
 14-6 the tax is paid not later than the 21st day after the date the  
 14-7 taxpayer knows or should know of the delinquency; and

14-8 (2) may waive penalties and provide for the waiver of  
 14-9 interest on a delinquent tax if:

14-10 (A) the property for which the tax is owed is  
 14-11 acquired by a religious organization; and

14-12 (B) ~~[that qualifies the property for exemption~~  
 14-13 ~~under Section 11.20]~~ before the first anniversary of the date the  
 14-14 religious organization acquires the property, the organization  
 14-15 pays the tax and qualifies the property for an exemption under  
 14-16 Section 11.20 as evidenced by the approval of the exemption by the  
 14-17 chief appraiser under Section 11.45.

14-18 (d) A request for a waiver of penalties and interest under  
 14-19 Subsection (a)(1), (b), or (h) ~~[this section]~~ must be made before  
 14-20 the 181st day after the delinquency date. A request for a waiver of  
 14-21 penalties and interest under Subsection (a)(2) must be made before  
 14-22 the first anniversary of the date the religious organization  
 14-23 acquires the property. To be valid, a waiver of penalties or  
 14-24 interest under this section must be requested in writing. If a  
 14-25 written request for a waiver is not timely made, the governing body  
 14-26 of a taxing unit may not waive any penalties or interest under this  
 14-27 section.

14-28 SECTION 12. Section 33.02(a), Tax Code, is amended to read  
 14-29 as follows:

14-30 (a) The collector for a taxing unit ~~[that collects its own~~  
 14-31 ~~taxes]~~ may enter an agreement with a person delinquent in the  
 14-32 payment of the tax for payment of the tax, penalties, and interest  
 14-33 in installments. The agreement must be in writing and may not  
 14-34 extend for a period of more than 36 months.

14-35 SECTION 13. Section 33.22, Tax Code, is amended by adding  
 14-36 Subsections (d) and (e) to read as follows:

14-37 (d) A collector is entitled to recover attorney's fees in an  
 14-38 amount equal to the compensation specified in the contract with the  
 14-39 attorney if:

14-40 (1) recovery of the attorney's fees is requested in the  
 14-41 application for the tax warrant;

14-42 (2) the taxing unit served by the collector contracts  
 14-43 with an attorney under Section 6.30;

14-44 (3) the existence of the contract and the amount of  
 14-45 attorney's fees that equals the compensation specified in the  
 14-46 contract are supported by the affidavit of the collector; and

14-47 (4) the tax sought to be recovered is not subject to  
 14-48 the additional penalty under Section 33.07 or 33.08 at the time the  
 14-49 application is filed.

14-50 (e) If a taxing unit is represented by an attorney who is  
 14-51 also an officer or employee of the taxing unit, the collector for  
 14-52 the taxing unit is entitled to recover attorney's fees in an amount  
 14-53 equal to 15 percent of the total amount of delinquent taxes,  
 14-54 penalties, and interest that the property owner owes the taxing  
 14-55 unit.

14-56 SECTION 14. Section 33.23(a), Tax Code, is amended to read  
 14-57 as follows:

14-58 (a) A tax warrant shall direct a peace officer in the county  
 14-59 and the collector to seize as much of the person's personal property  
 14-60 as may be reasonably necessary for the payment of all taxes,  
 14-61 penalties, ~~and~~ interest, and attorney's fees included in the  
 14-62 application and all costs of seizure and sale. The warrant shall  
 14-63 direct the person whose property is seized to disclose to the  
 14-64 officer executing the warrant the name and the address if known of  
 14-65 any other person having an interest in the property.

14-66 SECTION 15. Section 33.25, Tax Code, is amended by amending  
 14-67 Subsections (f) and (h) and adding Subsection (i) to read as  
 14-68 follows:

14-69 (f) The proceeds of a sale of property under this section

15-1 shall be applied to:

15-2 (1) any compensation owed to or any expense advanced  
15-3 by the licensed auctioneer under an agreement entered into under  
15-4 Subsection (b) or a service provider under an agreement entered  
15-5 into under Subsection (c);

15-6 (2) all usual costs, expenses, and fees of the seizure  
15-7 and sale, payable to the peace officer conducting the sale;

15-8 (3) all additional expenses incurred in advertising  
15-9 the sale or in removing, storing, preserving, or safeguarding the  
15-10 seized property pending its sale;

15-11 (4) all usual court costs payable to the clerk of the  
15-12 court that issued the tax warrant; and

15-13 (5) taxes, penalties, ~~and~~ interest, and attorney's  
15-14 fees included in the application for warrant.

15-15 (h) After a seizure of personal property defined by Sections  
15-16 33.21(d)(2)-(5), the collector shall apply the seized property  
15-17 toward the payment of the taxes, penalties, ~~and~~ interest, and  
15-18 attorney's fees included in the application for warrant and all  
15-19 costs of the seizure as required by Subsection (f).

15-20 (i) After a tax warrant is issued, the seizure or sale of the  
15-21 property may be canceled and terminated at any time by the applicant  
15-22 or an authorized agent or attorney of the applicant.

15-23 SECTION 16. Section 33.48, Tax Code, is amended by adding  
15-24 Subsection (d) to read as follows:

15-25 (d) A collector who accepts a payment of the court costs and  
15-26 other expenses described by this section shall disburse the amount  
15-27 of the payment as follows:

15-28 (1) amounts owing under Subsections (a)(1), (2), (3),  
15-29 and (6) are payable to the clerk of the court in which the suit is  
15-30 pending; and

15-31 (2) expenses described by Subsection (a)(4) are  
15-32 payable to the general fund of the taxing unit or to the person or  
15-33 entity who advanced the expense.

15-34 SECTION 17. Section 33.51, Tax Code, is amended to read as  
15-35 follows:

15-36 Sec. 33.51. WRIT OF POSSESSION. (a) If the court orders  
15-37 the foreclosure of a tax lien and the sale of real property, the  
15-38 judgment shall provide for the issuance by the clerk of said court  
15-39 of a writ of possession to the purchaser at the sale or to the  
15-40 purchaser's assigns no sooner than 20 days following the date on  
15-41 which the purchaser's deed from the sheriff or constable is filed of  
15-42 record.

15-43 (b) The officer charged with executing the writ shall place  
15-44 the purchaser or the purchaser's assigns in possession of the  
15-45 property described in the purchaser's deed without further order  
15-46 from any court and in the manner provided by the writ, subject to  
15-47 any notice to vacate that may be required to be given to a tenant  
15-48 under Section 24.005(b), Property Code.

15-49 (c) The writ of possession shall order the officer executing  
15-50 the writ to:

15-51 (1) post a written warning that is at least 8-1/2 by 11  
15-52 inches on the exterior of the front door of the premises notifying  
15-53 the occupant that the writ has been issued and that the writ will be  
15-54 executed on or after a specific date and time stated in the warning  
15-55 that is not sooner than the 10th day after the date the warning is  
15-56 posted; and

15-57 (2) on execution of the writ:  
15-58 (A) deliver possession of the premises to the  
15-59 purchaser or the purchaser's assigns;

15-60 (B) instruct the occupants to immediately leave  
15-61 the premises and, if the occupants fail or refuse to comply,  
15-62 physically remove them from the premises;

15-63 (C) instruct the occupants to remove, or to allow  
15-64 the purchaser or purchaser's assigns, representatives, or other  
15-65 persons acting under the officer's supervision to remove, all  
15-66 personal property from the premises; and

15-67 (D) place, or have an authorized person place,  
15-68 the removed personal property outside the premises at a nearby  
15-69 location, but not so as to block a public sidewalk, passageway, or

16-1 street and not while it is raining, sleeting, or snowing.

16-2 (d) The writ of possession shall authorize the officer, at  
 16-3 the officer's discretion, to engage the services of a bonded or  
 16-4 insured warehouseman to remove and store, subject to applicable  
 16-5 law, all or part of the personal property at no cost to the  
 16-6 purchaser, the purchaser's assigns, or the officer executing the  
 16-7 writ. The officer may not require the purchaser or the purchaser's  
 16-8 assigns to store the personal property.

16-9 (e) The writ of possession shall contain notice to the  
 16-10 officer that under Section 7.003, Civil Practice and Remedies Code,  
 16-11 the officer is not liable for damages resulting from the execution  
 16-12 of the writ if the officer executes the writ in good faith and with  
 16-13 reasonable diligence.

16-14 (f) The warehouseman's lien on stored property, the  
 16-15 officer's duties, and the occupants' rights of redemption as  
 16-16 provided by Section 24.0062, Property Code, are all applicable with  
 16-17 respect to any personal property that is removed under Subsection  
 16-18 (d).

16-19 (g) A sheriff or constable may use reasonable force in  
 16-20 executing a writ under this section.

16-21 (h) If a taxing unit is a purchaser and is entitled to a writ  
 16-22 of possession in the taxing unit's name:

16-23 (1) a bond may not be required of the taxing unit for  
 16-24 issuance or delivery of a writ of possession; and

16-25 (2) a fee or court cost may not be charged for issuance  
 16-26 or delivery of a writ of possession.

16-27 (i) In this section:

16-28 (1) "Premises" means all of the property described in  
 16-29 the purchaser's deed, including the buildings, dwellings, or other  
 16-30 structures located on the property.

16-31 (2) "Purchaser" includes a taxing unit to which  
 16-32 property is bid off under Section 34.01(j).

16-33 SECTION 18. Subchapter C, Chapter 33, Tax Code, is amended  
 16-34 by adding Section 33.57 to read as follows:

16-35 Sec. 33.57. ALTERNATIVE NOTICE OF TAX FORECLOSURE ON  
 16-36 CERTAIN PARCELS OF REAL PROPERTY. (a) In this section, "appraised  
 16-37 value" means the appraised value according to the most recent  
 16-38 appraisal roll approved by the appraisal review board.

16-39 (b) This section may be invoked and used by one or more  
 16-40 taxing units if there are delinquent taxes, penalties, interest,  
 16-41 and attorney's fees owing to a taxing unit on a parcel of real  
 16-42 property, and:

16-43 (1) the total amount of delinquent taxes, penalties,  
 16-44 interest, and attorney's fees owed exceeds the appraised value of  
 16-45 the parcel; or

16-46 (2) there are 10 or more years for which delinquent  
 16-47 taxes are owed on the parcel.

16-48 (c) One or more taxing units may file a single petition for  
 16-49 foreclosure under this section that includes multiple parcels of  
 16-50 property and multiple owners. Alternatively, separate petitions  
 16-51 may be filed and docketed separately for each parcel of property.  
 16-52 Another taxing unit with a tax claim against the same parcel may  
 16-53 intervene in an action for the purpose of establishing and  
 16-54 foreclosing its tax lien without further notice to a defendant. The  
 16-55 petition must be filed in the county in which the tax was imposed  
 16-56 and is sufficient if it is in substantially the form prescribed by  
 16-57 Section 33.43 and further alleges that:

16-58 (1) the amount owed in delinquent taxes, penalties,  
 16-59 interest, and attorney's fees exceeds the appraised value of the  
 16-60 parcel; or

16-61 (2) there are 10 or more years for which delinquent  
 16-62 taxes are owed on the parcel.

16-63 (d) Simultaneously with the filing of the petition under  
 16-64 this section, a taxing unit shall also file a motion with the court  
 16-65 seeking an order approving notice of the petition to each defendant  
 16-66 by certified mail in lieu of citation and, if the amount of  
 16-67 delinquent taxes, penalties, interest, and attorney's fees alleged  
 16-68 to be owed exceeds the appraised value of the parcel, waiving the  
 16-69 appointment of an attorney ad litem. The motion must be supported



17-1 by certified copies of tax records that show the tax years for which  
 17-2 delinquent taxes are owed, the amounts of delinquent taxes,  
 17-3 penalties, interest, and attorney's fees, and, if appropriate, the  
 17-4 appraised value of the parcel.

17-5 (e) The court shall approve a motion under Subsection (d) if  
 17-6 the documents in support of the motion show that:

17-7 (1) the amount of delinquent taxes, penalties,  
 17-8 interest, and attorney's fees that are owed exceeds the appraised  
 17-9 value of the parcel; or

17-10 (2) there are 10 or more years for which delinquent  
 17-11 taxes are owed on the parcel.

17-12 (f) Before filing a petition under this section, or as soon  
 17-13 afterwards as practicable, the taxing unit or its attorney shall  
 17-14 determine the address of each owner of a property interest in the  
 17-15 parcel for the purpose of providing notice of the pending petition.  
 17-16 If the title search, the taxing unit's tax records, and the  
 17-17 appraisal district records do not disclose an address of a person  
 17-18 with a property interest, consulting the following sources of  
 17-19 information is to be considered a reasonable effort by the taxing  
 17-20 unit or its attorney to determine the address of a person with a  
 17-21 property interest in the parcel subject to foreclosure:

17-22 (1) telephone directories, electronic or otherwise,  
 17-23 that cover:

17-24 (A) the area of any last known address for the  
 17-25 person; and

17-26 (B) the county in which the parcel is located;  
 17-27 (2) voter registration records in the county in which  
 17-28 the parcel is located; and

17-29 (3) where applicable, assumed name records maintained  
 17-30 by the county clerk of the county in which the parcel is located and  
 17-31 corporate records maintained by the secretary of state.

17-32 (g) Not later than the 45th day before the date on which a  
 17-33 hearing on the merits on a taxing unit's petition is scheduled, the  
 17-34 taxing unit or its attorney shall send a copy of the petition and a  
 17-35 notice by certified mail to each person whose address is determined  
 17-36 under Subsection (f), informing the person of the pending  
 17-37 foreclosure action and the scheduled hearing. A copy of each notice  
 17-38 shall be filed with the clerk of the court together with an  
 17-39 affidavit by the tax collector or by the taxing unit's attorney  
 17-40 attesting to the fact and date of mailing of the notice.

17-41 (h) In addition to the notice required by Subsection (g),  
 17-42 the taxing unit shall provide notice by publication and by posting  
 17-43 to all persons with a property interest in the parcel subject to  
 17-44 foreclosure. The notice shall be published in the English language  
 17-45 once a week for two weeks in a newspaper that is published in the  
 17-46 county in which the parcel is located and that has been in general  
 17-47 circulation for at least one year immediately before the date of the  
 17-48 first publication, with the first publication to be not less than  
 17-49 the 45th day before the date on which the taxing unit's petition is  
 17-50 scheduled to be heard. When returned and filed in the trial court,  
 17-51 an affidavit of the editor or publisher of the newspaper attesting  
 17-52 to the date of publication, together with a printed copy of the  
 17-53 notice as published, is sufficient proof of publication under this  
 17-54 subsection. If a newspaper is not published in the county in which  
 17-55 the parcel is located, publication in an otherwise qualifying  
 17-56 newspaper published in an adjoining county is sufficient. The  
 17-57 maximum fee for publishing the citation shall be the lowest  
 17-58 published word or line rate of that newspaper for classified  
 17-59 advertising. The notice by posting shall be in the English language  
 17-60 and given by posting a copy of the notice at the courthouse door of  
 17-61 the county in which the foreclosure is pending not less than the  
 17-62 45th day before the date on which the taxing unit's petition is  
 17-63 scheduled to be heard. Proof of the posting of the notice shall be  
 17-64 made by affidavit of the attorney for the taxing unit, or of the  
 17-65 person posting it. If the publication of the notice cannot be had  
 17-66 for the maximum fee established in this subsection, and that fact is  
 17-67 supported by the affidavit of the attorney for the taxing unit, the  
 17-68 notice by posting under this subsection is sufficient.

17-69 (i) The notice required by Subsections (g) and (h) must

18-1 include:

18-2 (1) a statement that foreclosure proceedings have been  
18-3 commenced and the date the petition was filed;

18-4 (2) a legal description, tax account number, and, if  
18-5 known, a street address for the parcel in which the addressee owns a  
18-6 property interest;

18-7 (3) the name of the person to whom the notice is  
18-8 addressed and the name of each other person who, according to the  
18-9 title search, has an interest in the parcel in which the addressee  
18-10 owns a property interest;

18-11 (4) the date, time, and place of the scheduled hearing  
18-12 on the petition;

18-13 (5) a statement that the recipient of the notice may  
18-14 lose whatever property interest the recipient owns in the parcel as  
18-15 a result of the hearing and any subsequent tax sale;

18-16 (6) a statement explaining how a person may contest  
18-17 the taxing unit's petition as provided by Subsection (j) and that a  
18-18 person's interest in the parcel may be preserved by paying all  
18-19 delinquent taxes, penalties, interest, attorney's fees, and court  
18-20 costs before the date of the scheduled hearing on the petition;

18-21 (7) the name, address, and telephone number of the  
18-22 taxing unit and the taxing unit's attorney of record; and

18-23 (8) the name of each other taxing unit that imposes  
18-24 taxes on the parcel, together with a notice that any taxing unit may  
18-25 intervene without further notice and set up its claims for  
18-26 delinquent taxes.

18-27 (j) A person claiming a property interest in a parcel  
18-28 subject to foreclosure may contest a taxing unit's petition by  
18-29 filing with the clerk of the court a written response to the  
18-30 petition not later than the seventh day before the date scheduled  
18-31 for hearing on the petition and specifying in the response any  
18-32 affirmative defense of the person. A copy of the response must be  
18-33 served on the taxing unit's attorney of record in the manner  
18-34 required by Rule 21a, Texas Rules of Civil Procedure. The taxing  
18-35 unit is entitled on request to a continuance of the hearing if a  
18-36 written response filed to a notice of the hearing contains an  
18-37 affirmative defense or requests affirmative relief against the  
18-38 taxing unit.

18-39 (k) Before entry of a judgment under this section, a taxing  
18-40 unit may remove a parcel erroneously included in the petition and  
18-41 may take a voluntary nonsuit as to one or more parcels of property  
18-42 without prejudicing its action against the remaining parcels.

18-43 (l) If before the hearing on a taxing unit's petition the  
18-44 taxing unit discovers a deficiency in the provision of notice under  
18-45 this section, the taxing unit shall take reasonable steps in good  
18-46 faith to correct the deficiency before the hearing. A notice  
18-47 provided by Subsections (g)-(i) is in lieu of citation issued and  
18-48 served under Rule 117a, Texas Rules of Civil Procedure. Regardless  
18-49 of the manner in which notice under this section is given, an  
18-50 attorney ad litem may not be appointed for a person with an interest  
18-51 in a parcel with delinquent taxes, penalties, interest, and  
18-52 attorney's fees against the parcel in an amount that exceeds the  
18-53 parcel's appraised value. To the extent of any additional conflict  
18-54 between this section and the Texas Rules of Civil Procedure, this  
18-55 section controls. Except as otherwise provided by this section, a  
18-56 suit brought under this section is governed generally by the Texas  
18-57 Rules of Civil Procedure and by Subchapters C and D of this chapter.

18-58 (m) A judgment in favor of a taxing unit under this section  
18-59 must be only for foreclosure of the tax lien against the parcel.  
18-60 The judgment may not include a personal judgment against any  
18-61 person.

18-62 (n) A person is considered to have been provided sufficient  
18-63 notice of foreclosure and opportunity to be heard for purposes of a  
18-64 proceeding under this section if the taxing unit follows the  
18-65 procedures required by this section for notice by certified mail or  
18-66 by publication and posting or if one or more of the following apply:

18-67 (1) the person had constructive notice of the hearing  
18-68 on the merits by acquiring an interest in the parcel after the date  
18-69 of the filing of the taxing unit's petition;

19-1                   (2) the person appeared at the hearing on the taxing  
 19-2 unit's petition or filed a responsive pleading or other  
 19-3 communication with the clerk of the court before the date of the  
 19-4 hearing; or

19-5                   (3) before the hearing on the taxing unit's petition,  
 19-6 the person had actual notice of the hearing.

19-7                   SECTION 19. Section 12.002(e), Property Code, is amended to  
 19-8 read as follows:

19-9                   (e) A person may not file for record or have recorded in the  
 19-10 county clerk's office a plat or replat of a subdivision of real  
 19-11 property unless the plat or replat has attached to it an original  
 19-12 tax certificate from each taxing unit with jurisdiction of the real  
 19-13 property indicating that no delinquent ad valorem taxes are owed on  
 19-14 the real property. This subsection does not apply if:

19-15                   (1) more than one person acquired the real property  
 19-16 from a decedent under a will or by inheritance and those persons  
 19-17 owning an undivided interest in the property obtained approval to  
 19-18 subdivide the property to provide each person with a divided  
 19-19 interest and a separate title to the property; or

19-20                   (2) a taxing unit acquired the real property for  
 19-21 public use through eminent domain proceedings or voluntary sale.

19-22                   SECTION 20. Subchapter B, Chapter 21, Property Code, is  
 19-23 amended by adding Section 21.0211 to read as follows:

19-24                   Sec. 21.0211. PAYMENT OF AD VALOREM TAXES. (a) A court may  
 19-25 not authorize withdrawal of any money deposited under Section  
 19-26 21.021 unless the petitioner for the money files with the court:

19-27                   (1) a tax certificate issued under Section 31.08, Tax  
 19-28 Code, by the tax collector for each taxing unit that imposes ad  
 19-29 valorem taxes on the condemned property showing that there are no  
 19-30 delinquent taxes, penalties, interest, or costs owing on the  
 19-31 condemned property or on any larger tract of which the condemned  
 19-32 property forms a part; and

19-33                   (2) in the case of a whole taking that occurs after the  
 19-34 date the ad valorem tax bill for taxes imposed by a taxing unit on  
 19-35 the property is sent, a tax receipt issued under Section 31.075, Tax  
 19-36 Code, by the tax collector of the taxing unit that imposes ad  
 19-37 valorem taxes showing that the taxes on the condemned property for  
 19-38 the current tax year, prorated under Section 26.11, Tax Code, have  
 19-39 been paid.

19-40                   (b) For purposes of Subsection (a)(2), a "case of a whole  
 19-41 taking" means a case in which the location, size, and boundaries of  
 19-42 the property assessed for ad valorem taxes are identical to that of  
 19-43 the condemned property.

19-44                   SECTION 21. Section 17.091(a), Civil Practice and Remedies  
 19-45 Code, is amended to read as follows:

19-46                   (a) In a suit to collect delinquent property taxes by the  
 19-47 state or a subdivision of the state in which a person who is a  
 19-48 defendant is a nonresident, the secretary of state is an agent for  
 19-49 service of process on that defendant if the defendant owns, has, or  
 19-50 claims an interest in or a lien against property in this state that  
 19-51 is the subject of the suit.

19-52                   SECTION 22. Section 31.073, Tax Code, as amended by this  
 19-53 Act, applies only to payments of taxes, penalties, or interest that  
 19-54 are made on or after the effective date of this Act.

19-55                   SECTION 23. Section 32.05, Tax Code, as amended by this Act,  
 19-56 applies to any lien, regardless of the date on which it arose, and  
 19-57 to any cause of action pending on the effective date of this Act or  
 19-58 brought after that date.

19-59                   SECTION 24. Section 33.011, Tax Code, as amended by this  
 19-60 Act, applies only to a request for a waiver of penalty or interest  
 19-61 made on or after the effective date of this Act. A request for a  
 19-62 waiver made before the effective date of this Act is governed by the  
 19-63 law as it existed immediately before the effective date of this Act,  
 19-64 and the former law is continued in effect for that purpose.

19-65                   SECTION 25. Section 33.02, Tax Code, as amended by this Act,  
 19-66 applies to an installment agreement entered before, on, or after  
 19-67 the effective date of this Act.

19-68                   SECTION 26. Section 33.22, Tax Code, as amended by this Act,  
 19-69 applies only to a tax warrant proceeding pending on the effective

20-1 date of this Act or brought after that date.

20-2 SECTION 27. Section 33.23, Tax Code, as amended by this Act,  
20-3 applies only to a tax warrant issued on or after the effective date  
20-4 of this Act. A tax warrant issued before the effective date of this  
20-5 Act is governed by the law as it existed immediately before the  
20-6 effective date of this Act, and the former law is continued in  
20-7 effect for that purpose.

20-8 SECTION 28. Section 33.25, Tax Code, as amended by this Act,  
20-9 applies only to a tax warrant proceeding in which the application  
20-10 for tax warrant was filed on or after the effective date of this  
20-11 Act. A tax warrant proceeding commenced by application before the  
20-12 effective date of this Act is governed by the law as it existed  
20-13 immediately before the effective date of this Act, and the former  
20-14 law is continued in effect for that purpose.

20-15 SECTION 29. Section 33.48, Tax Code, as amended by this Act,  
20-16 applies only to a cause of action pending on the effective date of  
20-17 this Act or brought after that date.

20-18 SECTION 30. Section 33.51, Tax Code, as amended by this Act,  
20-19 applies to a writ of possession that is based on a judgment entered  
20-20 before, on, or after the effective date of this Act.

20-21 SECTION 31. Section 33.57, Tax Code, as added by this Act,  
20-22 applies only to a cause of action pending on the effective date of  
20-23 this Act or brought after the effective date of this Act.

20-24 SECTION 32. Section 12.002(e), Property Code, as amended by  
20-25 this Act, applies only to a plat or replat of a subdivision that is  
20-26 filed for recordation on or after the effective date of this Act. A  
20-27 plat or replat of a subdivision that was filed for recordation  
20-28 before the effective date of this Act is governed by the law in  
20-29 effect immediately before the effective date of this Act, and the  
20-30 former law is continued in effect for that purpose.

20-31 SECTION 33. Section 21.0211, Property Code, as added by  
20-32 this Act, applies only to an eminent domain proceeding that is  
20-33 commenced on or after the effective date of this Act. An eminent  
20-34 domain proceeding commenced before the effective date of this Act  
20-35 is governed by the law as it existed immediately before the  
20-36 effective date of this Act, and the former law is continued in  
20-37 effect for that purpose.

20-38 SECTION 34. Section 17.091, Civil Practice and Remedies  
20-39 Code, as amended by this Act, applies only to a cause of action  
20-40 pending on the effective date of this Act or brought after the  
20-41 effective date of this Act.

20-42 SECTION 35. This Act takes effect September 1, 2005.

20-43 \* \* \* \* \*