

By: Hill

H.B. No. 2629

A BILL TO BE ENTITLED

1 AN ACT

2 relating to a property owner's liability for, and the tax lien  
3 securing, delinquent taxes, penalties, or interest on improvements  
4 on land for which a tax certificate indicated no delinquent taxes,  
5 penalties, or interest was due.

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

7 SECTION 1. Section 31.08, Tax Code, is amended by adding  
8 Subsection (d) to read as follows:

9 (d) For purposes of Subsection (b), a tax certificate  
10 showing that no delinquent taxes, penalties, or interest is due a  
11 taxing unit on land or other real property applies to any  
12 improvements on the property owned by the person transferring the  
13 property unless the certificate expressly indicates that it does  
14 not apply to an improvement described by the certificate.

15 SECTION 2. This Act takes effect September 1, 2005.