

By: Casteel

H.B. No. 3101

A BILL TO BE ENTITLED

AN ACT

relating to the filing for record of a plat or replat of a subdivision of real property.

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

SECTION 1. Section 12.002(e), Property Code, is amended to read as follows:

(e) A person may not file for record or have recorded in the county clerk's office a plat or replat of a subdivision of real property unless the plat or replat has attached to it an original tax certificate from each taxing unit with jurisdiction of the real property indicating that no delinquent ad valorem taxes are owed on the real property. If the plat or replat is filed after September 1 of a year, the plat or replat must also have attached to it a tax receipt issued by the collector for each taxing unit with jurisdiction of the property indicating that the taxes imposed by the taxing unit for the current year have been paid or, if the taxes for the current year have not been calculated, a statement from the collector for the taxing unit indicating that the taxes to be imposed by that taxing unit for the current year have not been calculated. If the tax certificate for a taxing unit does not cover the preceding year, the plat or replat must also have attached to it a tax receipt issued by the collector for the taxing unit indicating that the taxes imposed by the taxing unit for the preceding year have been paid. This subsection does not apply if more than one

1 person acquired the real property from a decedent under a will or by  
2 inheritance and those persons owning an undivided interest in the  
3 property obtained approval to subdivide the property to provide  
4 each person with a divided interest and a separate title to the  
5 property.

6 SECTION 2. Section 31.075(a), Tax Code, is amended to read  
7 as follows:

8 (a) At the request of a property owner or a property owner's  
9 agent, the collector for a taxing unit shall issue a receipt showing  
10 the taxable value and the amount of tax imposed by the unit on the  
11 property in one or more tax years for which the information is  
12 requested, the tax rate for each of those tax years, and the amount  
13 of tax paid in each of those years. The receipt must describe the  
14 property in the manner prescribed by the comptroller. If the amount  
15 of the tax for the current year has not been calculated when the  
16 request is made, the collector shall on request issue to the  
17 property owner or agent a statement indicating that taxes for the  
18 current year have not been calculated.

19 SECTION 3. This Act takes effect September 1, 2005.