

1-1 By: Casteel (Senate Sponsor - Wentworth) H.B. No. 3101
1-2 (In the Senate - Received from the House April 18, 2005;
1-3 April 19, 2005, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 19, 2005, reported favorably by
1-5 the following vote: Yeas 5, Nays 0; May 19, 2005, sent to
1-6 printer.)

1-7 A BILL TO BE ENTITLED
1-8 AN ACT

1-9 relating to the filing for record of a plat or replat of a
1-10 subdivision of real property.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 12.002(e), Property Code, is amended to
1-13 read as follows:

1-14 (e) A person may not file for record or have recorded in the
1-15 county clerk's office a plat or replat of a subdivision of real
1-16 property unless the plat or replat has attached to it an original
1-17 tax certificate from each taxing unit with jurisdiction of the real
1-18 property indicating that no delinquent ad valorem taxes are owed on
1-19 the real property. If the plat or replat is filed after September 1
1-20 of a year, the plat or replat must also have attached to it a tax
1-21 receipt issued by the collector for each taxing unit with
1-22 jurisdiction of the property indicating that the taxes imposed by
1-23 the taxing unit for the current year have been paid or, if the taxes
1-24 for the current year have not been calculated, a statement from the
1-25 collector for the taxing unit indicating that the taxes to be
1-26 imposed by that taxing unit for the current year have not been
1-27 calculated. If the tax certificate for a taxing unit does not cover
1-28 the preceding year, the plat or replat must also have attached to it
1-29 a tax receipt issued by the collector for the taxing unit indicating
1-30 that the taxes imposed by the taxing unit for the preceding year
1-31 have been paid. This subsection does not apply if more than one
1-32 person acquired the real property from a decedent under a will or by
1-33 inheritance and those persons owning an undivided interest in the
1-34 property obtained approval to subdivide the property to provide
1-35 each person with a divided interest and a separate title to the
1-36 property.

1-37 SECTION 2. Section 31.075(a), Tax Code, is amended to read
1-38 as follows:

1-39 (a) At the request of a property owner or a property owner's
1-40 agent, the collector for a taxing unit shall issue a receipt showing
1-41 the taxable value and the amount of tax imposed by the unit on the
1-42 property in one or more tax years for which the information is
1-43 requested, the tax rate for each of those tax years, and the amount
1-44 of tax paid in each of those years. The receipt must describe the
1-45 property in the manner prescribed by the comptroller. If the amount
1-46 of the tax for the current year has not been calculated when the
1-47 request is made, the collector shall on request issue to the
1-48 property owner or agent a statement indicating that taxes for the
1-49 current year have not been calculated.

1-50 SECTION 3. This Act takes effect September 1, 2005.

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