## **BILL ANALYSIS**

H.B. 989 By: Zerwas Land & Resource Management Committee Report (Unamended)

#### **BACKGROUND AND PURPOSE**

Currently, Texas law requires that certain specific documentation regarding the payment of *ad valorem* taxes be submitted when a person files for record or has recorded in the county clerk's office a plat or replat of a subdivision of real property. A similar provision does not exist regarding a person who files for record or to have recorded a plat or replat regarding a condominium.

The purpose of H.B. 989 is to require the same documentation (regarding the payment of *ad valorem* taxes when a person files for record or has recorded in the county clerk's office a plat or replat of a subdivision of real property) be extended to amended plats or replats <u>and</u> to place the same requirements on such filings regarding condominiums.

#### **RULEMAKING AUTHORITY**

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

### ANALYSIS

SECTION 1. Amends Section 12.002(e), Property Code, as follows: Adds amended plats or replats to the category of documents (currently including plats or replats) that must contain certain specified documentation regarding the payment of *ad valorem* taxes when a person files for record or has recorded in the county clerk's office such documents relating to a subdivision of real property. SECTION 2. Amends Section 82.051, Property Code, by amending Subsection (d) and adding Subsection (f), as follows: Requires that if a county clerk maintains a book for condominium plat records that the book must be the same size and type as the book for recording subdivision plats. Requires that plats, replats, amended plats or replats must contain certain specified documentation regarding the payment of *ad valorem* taxes when a person files for record or has recorded in the county clerk's office such documents relating to condominiums and exempts from this new provision a condominium acquired by a taxing unit for public use through eminent domain proceedings or voluntary sale. SECTION 3. Effective Date.

# **EFFECTIVE DATE**

September 1, 2007.