

BILL ANALYSIS

Senate Research Center
80R12133 JPL-D

H.B. 1899
By: England (Harris)
Intergovernmental Relations
5/1/2007
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, Section 33.57 (Alternative Notice of Tax Foreclosure on Certain Parcels of Real Property), Tax Code, authorizes taxing authorities to file one lawsuit joining all of the properties which have delinquent taxes. However, each tract is required to be sold separately. There are judicial limitations to filing individual suits. For example, most district courts in Dallas County carry a docket of 5,000 cases or more.

H.B. 1899 authorizes district courts to foreclose on lots, in solido or in bulk, where the tracts have been abandoned by the owners and delinquent taxes are owed on the property.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 33.57, Tax Code, by amending Subsections (b), (c), and (e) and adding Subsections (o) and (p), as follows:

(b) Authorizes this section (Alternative Notice of Tax Foreclosure on Certain Parcels of Real Property) to be invoked and used by one or more taxing units under certain conditions, including that there are five or more years for which delinquent taxes are owed on the parcel, if the parcel is located in a certain municipality that is situated in certain counties; or there are 10 or more years for which delinquent taxes are owed on the parcel, under certain conditions.

(c) Makes conforming changes.

(e) Makes conforming changes.

(o) Requires the court's order of sale, if a taxing unit's petition filed under this section includes multiple parcels of property to which Subsection (b)(2)(A) applies and if requested by the taxing unit, to provide that the officer conducting the sale is required to sell the parcels in solido, regardless of whether the parcels adjoin one another or have common ownership.

(p) Requires the officer conducting the sale of the property, if the officer is ordered to sell the property in solido under Subsection (o), to use certain amounts or values in calculating the minimum bid amount under Section 33.50(b) or (c) (Adjudged Value), as appropriate.

SECTION 2. Amends Section 34.21, Tax Code, by adding Subsection (l), as follows:

(l) Requires the amounts prescribed by this section that must be paid in redeeming property, if multiple parcels of property are sold in solido under an order of sale and for the purpose of redeeming an individual parcel of property, to be in an amount equal to the taxes, penalties, interest, and attorney's fees adjusted against that individual parcel.

SECTION 3. Makes application of this Act prospective.

SECTION 4. Effective date: September 1, 2007.