

AN ACT

relating to the persons to whom an assessor for a taxing unit is required to mail an ad valorem tax bill.

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

SECTION 1. Section 31.01, Tax Code, is amended by amending Subsection (a) and adding Subsection (i-1) to read as follows:

(a) Except as provided by Subsections [~~Subsection~~] (f) and (i-1), the assessor for each taxing unit shall prepare and mail a tax bill to each person in whose name the property is listed on the tax roll and to the person's authorized agent. The assessor shall mail tax bills by October 1 or as soon thereafter as practicable. The assessor shall mail to the state agency or institution the tax bill for any taxable property owned by the agency or institution. The agency or institution shall pay the taxes from funds appropriated for payment of the taxes or, if there are none, from funds appropriated for the administration of the agency or institution. The exterior of the tax bill must show the return address of the taxing unit and must contain, in all capital letters, the words "RETURN SERVICE REQUESTED," or another appropriate statement directing the United States Postal Service to return the tax bill if it is not deliverable as addressed.

(i-1) If an assessor mails a tax bill under Subsection (a) to a mortgagee of a property, the assessor is not required to mail a copy of the bill to any mortgagor under the mortgage or to the

1 mortgagor's authorized agent.

2 SECTION 2. The change in law made by this Act applies only
3 to a tax bill mailed on or after the effective date of this Act. A
4 tax bill mailed before the effective date of this Act is governed by
5 the law in effect immediately before that date, and that law is
6 continued in effect for that purpose.

7 SECTION 3. This Act takes effect September 1, 2007.

President of the Senate

Speaker of the House

I certify that H.B. No. 923 was passed by the House on March 15, 2007, by the following vote: Yeas 146, Nays 0, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 923 was passed by the Senate on May 7, 2007, by the following vote: Yeas 30, Nays 1.

Secretary of the Senate

APPROVED: _____

Date

Governor