

By: Truitt

H.B. No. 923

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the persons to whom an assessor for a taxing unit is
3 required to mail an ad valorem tax bill.

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

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

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

22 (i-1) If an assessor mails a tax bill under Subsection (a)
23 to a mortgagee of a property, the assessor is not required to mail a
24 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.