

1-1 By: Truitt (Senate Sponsor - Carona) H.B. No. 923
1-2 (In the Senate - Received from the House March 19, 2007;
1-3 April 3, 2007, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 3, 2007, reported favorably by
1-5 the following vote: Yeas 4, Nays 0; May 3, 2007, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the persons to whom an assessor for a taxing unit is
1-9 required to mail an ad valorem tax bill.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 31.01, Tax Code, is amended by amending
1-12 Subsection (a) and adding Subsection (i-1) to read as follows:

1-13 (a) Except as provided by Subsections [~~Subsection~~] (f) and
1-14 (i-1), the assessor for each taxing unit shall prepare and mail a
1-15 tax bill to each person in whose name the property is listed on the
1-16 tax roll and to the person's authorized agent. The assessor shall
1-17 mail tax bills by October 1 or as soon thereafter as practicable.
1-18 The assessor shall mail to the state agency or institution the tax
1-19 bill for any taxable property owned by the agency or institution.
1-20 The agency or institution shall pay the taxes from funds
1-21 appropriated for payment of the taxes or, if there are none, from
1-22 funds appropriated for the administration of the agency or
1-23 institution. The exterior of the tax bill must show the return
1-24 address of the taxing unit and must contain, in all capital letters,
1-25 the words "RETURN SERVICE REQUESTED," or another appropriate
1-26 statement directing the United States Postal Service to return the
1-27 tax bill if it is not deliverable as addressed.

1-28 (i-1) If an assessor mails a tax bill under Subsection (a)
1-29 to a mortgagee of a property, the assessor is not required to mail a
1-30 copy of the bill to any mortgagor under the mortgage or to the
1-31 mortgagor's authorized agent.

1-32 SECTION 2. The change in law made by this Act applies only
1-33 to a tax bill mailed on or after the effective date of this Act. A
1-34 tax bill mailed before the effective date of this Act is governed by
1-35 the law in effect immediately before that date, and that law is
1-36 continued in effect for that purpose.

1-37 SECTION 3. This Act takes effect September 1, 2007.

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