

By: England

H.B. No. 1899

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the sale of real property at an ad valorem tax sale and
3 the right of redemption in connection with real property sold at a
4 tax sale.

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

6 SECTION 1. Section 33.57, Tax Code, is amended by amending
7 Subsections (b), (c), and (e) and by adding Subsections (o) and (p)
8 to read as follows:

9 (b) This section may be invoked and used by one or more
10 taxing units if there are delinquent taxes, penalties, interest,
11 and attorney's fees owing to a taxing unit on a parcel of real
12 property, and:

13 (1) the total amount of delinquent taxes, penalties,
14 interest, and attorney's fees owed exceeds the appraised value of
15 the parcel; or

16 (2) there are five [~~10~~] or more years for which
17 delinquent taxes are owed on the parcel.

18 (c) One or more taxing units may file a single petition for
19 foreclosure under this section that includes multiple parcels of
20 property and multiple owners. Alternatively, separate petitions
21 may be filed and docketed separately for each parcel of property.
22 Another taxing unit with a tax claim against the same parcel may
23 intervene in an action for the purpose of establishing and
24 foreclosing its tax lien without further notice to a defendant. The

1 petition must be filed in the county in which the tax was imposed
2 and is sufficient if it is in substantially the form prescribed by
3 Section 33.43 and further alleges one or more of the grounds for
4 invoking this section provided by Subsection (b) [~~that:~~

5 ~~[(1) the amount owed in delinquent taxes, penalties,~~
6 ~~interest, and attorney's fees exceeds the appraised value of the~~
7 ~~parcel; or~~

8 ~~[(2) there are 10 or more years for which delinquent~~
9 ~~taxes are owed on the parcel].~~

10 (e) The court shall approve a motion under Subsection (d) if
11 the documents in support of the motion show that one or more of the
12 grounds for invoking this section provided by Subsection (b)
13 exists[~~+~~

14 ~~[(1) the amount of delinquent taxes, penalties,~~
15 ~~interest, and attorney's fees that are owed exceeds the appraised~~
16 ~~value of the parcel; or~~

17 ~~[(2) there are 10 or more years for which delinquent~~
18 ~~taxes are owed on the parcel].~~

19 (o) If a taxing unit's petition filed under this section
20 includes multiple parcels of property and if requested by the
21 taxing unit, the court's order of sale shall provide that the
22 officer conducting the sale shall sell the parcels in solido,
23 regardless of whether the parcels adjoin one another or have common
24 ownership.

25 (p) If the officer conducting the sale of the property is
26 ordered to sell the property in solido under Subsection (o), the
27 officer shall use, in calculating the minimum bid amount under

1 Section 33.50(b) or (c), as appropriate:

2 (1) the aggregate of all amounts awarded against the
3 multiple parcels of property as the aggregate amount of the
4 judgments; or

5 (2) the aggregate of the adjudged market values of the
6 multiple parcels of property as the market value of the property
7 stated in the judgment.

8 SECTION 2. Section 34.21, Tax Code, is amended by adding
9 Subsection (1) to read as follows:

10 (1) If multiple parcels of property are sold in solido under
11 an order of sale issued under Section 33.57, the amounts prescribed
12 by this section that must be paid in redeeming property shall, for
13 the purpose of redeeming an individual parcel of property, be in an
14 amount equal to the taxes, penalties, interest, and attorney's fees
15 adjudged against that individual parcel.

16 SECTION 3. The change in law made by this Act to Section
17 33.57, Tax Code, applies only to an action brought under that
18 section on or after the effective date of this Act.

19 SECTION 4. This Act takes effect September 1, 2007.