

House Bill 1899
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

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

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

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

(2) there are:

(A) five or more years for which delinquent taxes are owed on the parcel, if the parcel is located in a municipality having a population of more than 100,000 that is situated in two or more counties, at least two of which have a population of more than one million, and in a subdivision having an average lot size of one-tenth of an acre or more; or

(B) 10 or more years for which delinquent taxes are owed on the parcel, if the parcel is not covered by Paragraph (A).

(c) One or more taxing units may file a single petition for foreclosure under this section that includes multiple parcels of property and multiple owners. Alternatively,

SENATE VERSION

SECTION 1. Subchapter C, Chapter 33, Tax Code, is amended by adding Section 33.58 to read as follows:

Sec. 33.58. ALTERNATIVE NOTICE OF FORECLOSURE FOR PARCELS IN CERTAIN MUNICIPALITIES.

(a) This section may be invoked and used by one or more taxing units if there are delinquent taxes, penalties, interest, and attorney's fees owing to a taxing unit on a parcel of real property and there are five or more years for which delinquent taxes are owed on the parcel, if the parcel is located in a municipality having a population of more than 100,000 that is situated in two or more counties, at least two of which have a population of more than one million, and in a subdivision having an average lot size of one-fifth of an acre or less.

(b) If a taxing unit invokes this section, the procedures and other provisions of Section 33.57 apply except as otherwise provided by this section.

(c) Notwithstanding Section 33.57(c), a petition for foreclosure under this section is sufficient if it is in substantially the form prescribed by Section 33.43 and

CONFERENCE

House Bill 1899
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

separate petitions may be filed and docketed separately for each parcel of property. Another taxing unit with a tax claim against the same parcel may intervene in an action for the purpose of establishing and foreclosing its tax lien without further notice to a defendant. The petition must be filed in the county in which the tax was imposed and is sufficient if it is in substantially the form prescribed by Section 33.43 and further alleges one or more of the grounds for invoking this section provided by Subsection (b) ~~[that:~~

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

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

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

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

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

(o) 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, the court's order of sale shall provide that the officer conducting the sale shall sell the parcels in solido, regardless of whether the parcels adjoin one another or

SENATE VERSION

further alleges the grounds for invoking this section provided by Subsection (a).

d) Notwithstanding Section 33.57(e), a court shall approve a motion under Section 33.57(d) if the documents in support of the motion show that the grounds for invoking this section provided by Subsection (a) exist.

(e) If a taxing unit's petition includes multiple parcels of property and if requested by the taxing unit, the court's order of sale shall provide that the officer conducting the sale shall sell the parcels in solido, regardless of whether the parcels adjoin one another or have common ownership.

CONFERENCE

House Bill 1899
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

have common ownership.

(p) If the officer conducting the sale of the property is ordered to sell the property in solido under Subsection (o), the officer shall use, in calculating the minimum bid amount under Section 33.50(b) or (c), as appropriate:

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

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

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

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

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

SENATE VERSION

(f) If the officer conducting the sale of the property is ordered to sell the property in solido under Subsection (e), the officer shall use, in calculating the minimum bid amount under Section 33.50(b) or (c), as appropriate:

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

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

SECTION 1. (g) and (h).

(g) If multiple parcels of property are sold in solido under an order of sale issued under Subsection (e), the amounts prescribed by Section 34.21 that must be paid in redeeming property shall, for the purpose of redeeming an individual parcel of property, be in an amount equal to the taxes, penalties, interest, and attorney's fees adjudged against that individual parcel.

(h) This section expires September 1, 2017.

SECTION 2. The change in law made by this Act applies only to an action brought on or after the effective date of this Act.

CONFERENCE

House Bill 1899
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

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

SENATE VERSION

SECTION 3. Same as House version.

CONFERENCE