

## **BILL ANALYSIS**

H.B. 1407  
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Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Pursuant to existing statute, an owner of real property sold at a tax sale may redeem the property by paying a prescribed amount to the county assessor-collector. In such a case, the owner must provide an affidavit establishing certain facts before the assessor-collector is obligated to carry out the redemption. Under current law, the facts provided by an owner in the affidavit need not include the nature and use of the property or the timeliness of the redemption. The nature and use of the property becomes critical in many redemptions because the timeframe in which the owner must exercise redemption rights depends upon those facts.

H.B. 1407 requires an owner of real property to state in the affidavit that the owner's redemption period has not expired, thus absolving the assessor-collector of responsibility for making fact determinations regarding that issue. The bill also specifies that an assessor-collector is not liable for acting in reliance upon the statements made in the affidavit.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 1407 amends the Tax Code to add to the requirements for an affidavit made by an owner of real property sold at a tax sale, in order to redeem the property from the tax assessor-collector in the county in which the property was sold. The bill requires such an affidavit to include a statement that the period in which the owner's right of redemption must be exercised has not expired. The bill requires an assessor-collector who receives an affidavit and payment for the redemption of real property to accept that the assertions set out in the affidavit are true and correct and specifies that the assessor-collector is not liable to any person for performing the assessor-collector's duties in reliance on the assertions contained in an affidavit.

### **EFFECTIVE DATE**

September 1, 2009.