

By: Geren

H.B. No. 1407

A BILL TO BE ENTITLED

AN ACT

relating to the redemption of real property sold at an ad valorem tax sale.

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

SECTION 1. Section 34.21, Tax Code, is amended by amending Subsection (f) and adding Subsection (f-1) to read as follows:

(f) The owner of real property sold at a tax sale may redeem the real property by paying the required amount as prescribed by this section to the assessor-collector for the county in which the property was sold, if ~~if~~ the owner of the real property makes an affidavit stating:

(1) that the period in which the owner's right of redemption must be exercised has not expired; and

(2) that the owner has made diligent search in the county in which the property is located for the purchaser at the tax sale or for the purchaser at resale, and has failed to find the purchaser, that the purchaser is not a resident of the county in which the property is located, that the owner and the purchaser cannot agree on the amount of redemption money due, or that the purchaser refuses to give the owner a quitclaim deed to the property~~[, the owner may redeem the land by paying the required amount as prescribed by this section to the assessor-collector for the county in which the property described has been redeemed].~~

(f-1) An assessor-collector who receives an affidavit and

1 payment under Subsection (f) shall accept that the assertions set
2 out in the affidavit are true and correct. The assessor-collector
3 receiving the payment shall give the owner a signed receipt
4 witnessed by two persons. The receipt, when recorded, is notice to
5 all persons that the property described has been redeemed. The
6 assessor-collector shall on demand pay the money received by the
7 assessor-collector to the purchaser. An assessor-collector is not
8 liable to any person for performing the assessor-collector's duties
9 under this subsection in reliance on the assertions contained in an
10 affidavit.

11 SECTION 2. Section 34.21, Tax Code, as amended by this Act,
12 applies to a redemption of real property on or after the effective
13 date of this Act, regardless of whether the property that is the
14 subject of the redemption was sold for ad valorem taxes under a
15 judgment rendered or tax warrant issued before, on, or after the
16 effective date of this Act.

17 SECTION 3. This Act takes effect September 1, 2009.