

1-1 By: Geren (Senate Sponsor - Davis) H.B. No. 1407  
1-2 (In the Senate - Received from the House April 22, 2009;  
1-3 April 23, 2009, read first time and referred to Committee on  
1-4 Finance; May 12, 2009, reported favorably by the following vote:  
1-5 Yeas 9, Nays 0; May 12, 2009, sent to printer.)

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

1-8 relating to the redemption of real property sold at an ad valorem  
1-9 tax sale.

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

1-11 SECTION 1. Section 34.21, Tax Code, is amended by amending  
1-12 Subsection (f) and adding Subsection (f-1) to read as follows:

1-13 (f) The owner of real property sold at a tax sale may redeem  
1-14 the real property by paying the required amount as prescribed by  
1-15 this section to the assessor-collector for the county in which the  
1-16 property was sold, if ~~if~~ the owner of the real property makes an  
1-17 affidavit stating:

1-18 (1) that the period in which the owner's right of  
1-19 redemption must be exercised has not expired; and

1-20 (2) that the owner has made diligent search in the  
1-21 county in which the property is located for the purchaser at the tax  
1-22 sale or for the purchaser at resale, and has failed to find the  
1-23 purchaser, that the purchaser is not a resident of the county in  
1-24 which the property is located, that the owner and the purchaser  
1-25 cannot agree on the amount of redemption money due, or that the  
1-26 purchaser refuses to give the owner a quitclaim deed to the  
1-27 property~~, the owner may redeem the land by paying the required~~  
1-28 ~~amount as prescribed by this section to the assessor-collector for~~  
1-29 ~~the county in which the property described has been redeemed~~].

1-30 (f-1) An assessor-collector who receives an affidavit and  
1-31 payment under Subsection (f) shall accept that the assertions set  
1-32 out in the affidavit are true and correct. The assessor-collector  
1-33 receiving the payment shall give the owner a signed receipt  
1-34 witnessed by two persons. The receipt, when recorded, is notice to  
1-35 all persons that the property described has been redeemed. The  
1-36 assessor-collector shall on demand pay the money received by the  
1-37 assessor-collector to the purchaser. An assessor-collector is not  
1-38 liable to any person for performing the assessor-collector's duties  
1-39 under this subsection in reliance on the assertions contained in an  
1-40 affidavit.

1-41 SECTION 2. Section 34.21, Tax Code, as amended by this Act,  
1-42 applies to a redemption of real property on or after the effective  
1-43 date of this Act, regardless of whether the property that is the  
1-44 subject of the redemption was sold for ad valorem taxes under a  
1-45 judgment rendered or tax warrant issued before, on, or after the  
1-46 effective date of this Act.

1-47 SECTION 3. This Act takes effect September 1, 2009.

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