

By: Oliveira

H.B. No. 2366

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the authority of a municipality or county to seize
3 certain real property for the payment of delinquent ad valorem
4 taxes and the amount secured by certain liens.

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

6 SECTION 1. Section 33.91(a), Tax Code, is amended to read
7 as follows:

8 (a) After notice has been provided to a person, the person's
9 real property, whether improved or unimproved, is subject to
10 seizure by a municipality for the payment of delinquent ad valorem
11 taxes, penalties, and interest the person owes on the property and
12 the amount secured by a municipal health or safety lien on the
13 property if:

- 14 (1) the property:
- 15 (A) is in a municipality;
 - 16 (B) is less than one acre; and
 - 17 (C) has been abandoned for at least one year;
- 18 (2) the taxes on the property are delinquent for [+
19 [~~(A)~~] each of the preceding three [~~five~~] years;
20 [~~or~~
21 [~~(B)~~] each of the preceding three years if a lien
22 on the property has been created on the property in favor of the
23 municipality for the cost of remedying a health or safety hazard on
24 the property,] and

1 (3) the tax collector of the municipality determines
2 that seizure of the property under this subchapter for the payment
3 of the delinquent taxes, penalties, and interest, and of a
4 municipal health and safety lien on the property, would be in the
5 best interest of the municipality and the other taxing units after
6 determining that the sum of all outstanding tax and municipal
7 claims against the property plus the estimated costs under Section
8 33.48 of a standard judicial foreclosure exceed the anticipated
9 proceeds from a tax sale.

10 SECTION 2. Section 33.911(a), Tax Code, is amended to read
11 as follows:

12 (a) After notice has been provided to a person, the person's
13 real property, whether improved or unimproved, is subject to
14 seizure by a county for the payment of delinquent ad valorem taxes,
15 penalties, and interest the person owes on the property if:

16 (1) the property:

17 (A) is in the county;

18 (B) is not in a municipality; and

19 (C) has been abandoned for at least one year;

20 (2) the taxes on the property are delinquent for each
21 of the preceding three [~~five~~] years; and

22 (3) the county tax assessor-collector determines that
23 seizure of the property under this subchapter for the payment of the
24 delinquent taxes, penalties, and interest would be in the best
25 interest of the county and the other taxing units after determining
26 that the sum of all outstanding tax and county claims against the
27 property plus the estimated costs under Section 33.48 of a standard

1 judicial foreclosure exceed the anticipated proceeds from a tax
2 sale.

3 SECTION 3. Section 33.912(a), Tax Code, is amended to read
4 as follows:

5 (a) A person is considered to have been provided the notice
6 required by Sections 33.91 and 33.911 if by affidavit or otherwise
7 the collector shows that the assessor or collector for the
8 municipality or county mailed the person each bill for municipal or
9 county taxes required to be sent the person by Section 31.01[+]

10 [~~(1)~~] in each of the three [~~five~~] preceding years, if
11 the taxes on the property are delinquent for each of those years[+
12 ~~or~~

13 [~~(2) in each of the three preceding years, if:~~

14 [~~(A) the taxes on the property are delinquent for~~
15 ~~each of those years; and~~

16 [~~(B) a lien on the property has been created on~~
17 ~~the property in favor of the municipality for the cost of remedying~~
18 ~~a health or safety hazard on the property]~~.

19 SECTION 4. The changes in law made by this Act apply only to
20 the seizure of real property under a tax warrant the application for
21 which is filed on or after the effective date of this Act. The
22 seizure of real property under a tax warrant the application for
23 which is filed before the effective date of this Act is governed by
24 the law in effect on the date the application is filed, and the
25 former law is continued in effect for that purpose.

26 SECTION 5. This Act takes effect September 1, 2013.