

By: Rodriguez of Travis

H.B. No. 2687

Substitute the following for H.B. No. 2687:

By: Hilderbran

C.S.H.B. No. 2687

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of a taxing unit to prohibit certain
3 transfers of ad valorem tax liens.

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

5 SECTION 1. Section 32.06, Tax Code, is amended by adding
6 Subsection (a-5) and amending Subsection (b) to read as follows:

7 (a-5) Within 15 days of any action taken by the governing
8 body of the taxing unit pursuant to Subsection (a-2), the governing
9 body of the taxing unit shall send written notification of the
10 action to the tax assessor-collector who collects taxes for the
11 taxing unit.

12 (b) The governing body of a taxing unit may prohibit, in the
13 manner required by law for official action by the governing body,
14 the transfer under Subsection (a-2) of tax liens that exist in favor
15 of the taxing unit. If a transferee authorized to pay a property
16 owner's taxes pursuant to Subsection (a-1) pays the taxes and any
17 penalties and interest imposed, the collector shall issue a tax
18 receipt to that transferee. In addition, the collector or a person
19 designated by the collector shall certify that the taxes and any
20 penalties and interest on the subject property and collection costs
21 have been paid by the transferee on behalf of the property owner
22 and, if the taxing unit has not prohibited the transfer of tax
23 liens, transfer ~~[that]~~ the taxing unit's tax lien ~~[is transferred]~~
24 to that transferee. The collector shall attach to the certified

1 statement the collector's seal of office or sign the statement
2 before a notary public and deliver a tax receipt and the statement,
3 if any, attesting to the transfer of the tax lien to the transferee
4 within 30 days. The tax receipt and statement may be combined into
5 one document. The collector shall identify in a discrete field in
6 the applicable property owner's account the date of the transfer of
7 a tax lien transferred under this section. When a tax lien is
8 released, the transferee shall file a release with the county clerk
9 of each county in which the property encumbered by the lien is
10 located for recordation by the clerk and send a copy to the
11 collector. The transferee may charge the property owner a
12 reasonable fee for filing the release.

13 SECTION 2. The change in law made by this Act applies only
14 to a tax lien created on or after the effective date of this Act. A
15 tax lien that was created before the effective date of this Act is
16 governed by the law in effect immediately before that date, and that
17 law is continued in effect for that purpose.

18 SECTION 3. This Act takes effect January 1, 2014.