

By: Kacal

H.B. No. 3062

A BILL TO BE ENTITLED

AN ACT

relating to the sale of property for delinquent ad valorem taxes.

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

SECTION 1. Sections 34.0445(a) and (c), Civil Practice and Remedies Code, are amended to read as follows:

(a) An officer conducting a sale of real property under this subchapter may not execute or deliver a deed to the purchaser of the property unless the purchaser or the individual submitting the successful bid on behalf of the purchaser exhibits to the officer:

(1) an unexpired written statement issued to the purchaser [~~person~~] in the manner prescribed by Section 34.015, Tax Code [~~, showing that the county assessor-collector of the county in which the sale is conducted has determined that:~~

~~[(A) there are no delinquent ad valorem taxes owed by the person to that county; and~~

~~[(B) for each school district or municipality having territory in the county there are no known or reported delinquent ad valorem taxes owed by the person to that school district or municipality]; or~~

(2) the written registration statement issued to the person in the manner prescribed by Section 34.011, Tax Code, showing that the person is a registered bidder at the sale at which the property is sold.

(c) The deed executed by the officer conducting the sale

1 must name the purchaser [~~successful bidder~~] as the grantee and  
2 recite that the purchaser or the individual submitting the  
3 successful bid on behalf of the purchaser [~~successful bidder~~]  
4 exhibited to that officer:

5 (1) an unexpired written statement issued to the  
6 person in the manner prescribed by Section 34.015, Tax Code[~~r~~  
7 ~~showing that the county assessor-collector of the county in which~~  
8 ~~the sale was conducted determined that:~~

9 [~~(A) there are no delinquent ad valorem taxes~~  
10 ~~owed by the person to that county; and~~

11 [~~(B) for each school district or municipality~~  
12 ~~having territory in the county there are no known or reported~~  
13 ~~delinquent ad valorem taxes owed by the person to that school~~  
14 ~~district or municipality]; or~~

15 (2) the written registration statement issued to the  
16 person in the manner prescribed by Section 34.011, Tax Code,  
17 showing that the person is a registered bidder at the sale at which  
18 the property is sold.

19 SECTION 2. Section 34.01, Tax Code, is amended by amending  
20 Subsections (a), (b), (f), and (r) and adding Subsection (r-1) to  
21 read as follows:

22 (a) Real or personal property seized under a tax warrant  
23 issued under Subchapter E, Chapter 33, or ordered sold pursuant to a  
24 judgment for foreclosure of a tax lien shall be sold by the officer  
25 charged with selling the property, unless otherwise directed by the  
26 taxing unit that requested the warrant or order of sale or by an  
27 authorized agent or attorney for that unit. The sale shall be

1 conducted in the manner similar property is sold under execution  
2 except as otherwise provided by this subtitle.

3 (b) On receipt of an order of sale of real or personal  
4 property, the officer charged with selling the property shall  
5 endorse on the order the date and exact time when the officer  
6 received the order. The endorsement is a levy on the property  
7 without necessity for going upon the ground. The officer shall  
8 calculate the total amount due under the judgment, including all  
9 taxes, penalties, and interest, plus any other amount awarded by  
10 the judgment, court costs, and the costs of the sale. The costs of a  
11 sale include the costs of advertising, and any deed recording fees  
12 anticipated to be paid in connection with the sale of the property.  
13 To assist the officer in making the calculation, the collector of  
14 any taxing unit that is party to the judgment may provide the  
15 officer with a certified tax statement showing the amount of the  
16 taxes included in the judgment that remain due that taxing unit and  
17 all penalties, interest, and attorney's fees provided by the  
18 judgment as of the date of the proposed sale. If a certified tax  
19 statement is provided to the officer, the officer shall rely on the  
20 amount included in the statement and is not responsible or liable  
21 for the accuracy of the applicable portion of the calculation. A  
22 certified tax statement is not required to be sworn to and is  
23 sufficient if the tax collector or the collector's deputy signs the  
24 statement.

25 (f) A notice of sale of real property is not required to  
26 include field notes describing the property. A description of the  
27 property is sufficient if the notice:

1           (1) states the number of acres and identifies the  
2 original survey;

3           (2) as to property located in a platted subdivision or  
4 addition, regardless of whether the subdivision or addition is  
5 recorded, states the name by which the land is generally known with  
6 reference to that subdivision or addition; or

7           (3) by reference adopts the description of the  
8 property contained in the judgment.

9           (r) Except as provided by Subsection (a-1) and this  
10 subsection, a sale of real property under this section must take  
11 place at the county courthouse in the county in which the real  
12 property [~~land~~] is located. The commissioners court of the county  
13 may designate an area other than an area at the county courthouse  
14 where sales under this section will take place that is in a public  
15 place within a reasonable proximity of the county courthouse as  
16 determined by the commissioners court and in a location as  
17 accessible to the public as the courthouse door. The commissioners  
18 court shall record that designation in the real property records of  
19 the county. A designation by a commissioners court under this  
20 section is not a ground for challenging or invalidating any sale. A  
21 sale must be held at an area designated under this subsection if the  
22 sale is held on or after the 90th day after the date the designation  
23 is recorded.

24           (r-1) Notwithstanding Subsection (r), the sale of personal  
25 property, including a manufactured home, may be conducted at the  
26 same place as the sale of real property under Subsection (r) or at  
27 the location of the personal property.

1 SECTION 3. Section 34.015, Tax Code, is amended by amending  
2 Subsections (a), (b), (k-1), and (l) and adding Subsections (b-1)  
3 and (q) to read as follows:

4 (a) In this section:

5 (1) "Person" [~~"person"~~] does not include a taxing  
6 unit or an individual acting on behalf of a taxing unit.

7 (2) "Purchaser" includes the legal spouse of a  
8 successful bidder authorized to be named as a grantee under this  
9 section.

10 (b) An officer conducting a sale of real property under  
11 Section 34.01 may not execute a deed in the name of or deliver a deed  
12 to any person other than:

13 (1) the person who was:

14 (A) the successful bidder at the sale; and

15 (B) on request of the successful bidder, the  
16 legal spouse of the successful bidder regardless of whether the  
17 spouse is physically present at the sale or has provided written  
18 authorization to the successful bidder; or

19 (2) a business, religious, charitable, or civic  
20 organization that has authorized in writing an individual to submit  
21 the successful bid on behalf of the organization.

22 (b-1) The officer conducting a sale of real property under  
23 Section 34.01 may not execute or deliver a deed to the purchaser of  
24 the property unless the purchaser or the individual submitting the  
25 successful bid on behalf of the purchaser exhibits to the officer an  
26 unexpired written statement issued under this section to each [~~the~~]  
27 person that will be a grantee on the deed by the county

1 assessor-collector of the county in which the sale is conducted  
2 showing that:

3 (1) there are no delinquent taxes owed by the person to  
4 that county; and

5 (2) for each school district or municipality having  
6 territory in the county there are no known or reported delinquent ad  
7 valorem taxes owed by the person to that school district or  
8 municipality.

9 (k-1) If within six months of the date of a sale of real  
10 property under Section 34.01, the purchaser or the individual  
11 submitting the successful bid on behalf of the purchaser  
12 ~~[successful bidder]~~ does not exhibit to the officer who conducted  
13 the sale each required and ~~[an]~~ unexpired statement that complies  
14 with Subsection (k), the officer who conducted the sale shall  
15 provide a copy of the officer's return to the county  
16 assessor-collector for each county in which the real property is  
17 located. On receipt of the officer's return, the county  
18 assessor-collector shall file the copy with the county clerk of the  
19 county in which the county assessor-collector serves. The county  
20 clerk shall record the return in records kept for that purpose and  
21 shall index and cross-index the return in the name of the purchaser  
22 ~~[successful bidder]~~ at the auction and each former owner of the  
23 property. The chief appraiser of each appraisal district that  
24 appraises the real property for taxation may list the purchaser  
25 ~~[successful bidder]~~ in the appraisal records of that district as  
26 the owner of the property.

27 (1) The deed executed by the officer conducting the sale

1 must name the purchaser [~~successful bidder~~] as the grantee and  
2 recite that the purchaser or the individual submitting the  
3 successful bid on behalf of the purchaser [~~successful bidder~~]  
4 exhibited to that officer an unexpired written statement issued to  
5 the purchaser [~~person~~] in the manner prescribed by this section[~~7~~  
6 ~~showing that the county assessor-collector of the county in which~~  
7 ~~the sale was conducted determined that:~~

8           ~~[(1) there are no delinquent ad valorem taxes owed by~~  
9 ~~the person to that county; and~~

10           ~~[(2) for each school district or municipality having~~  
11 ~~territory in the county there are no known or reported delinquent ad~~  
12 ~~valorem taxes owed by the person to that school district or~~  
13 ~~municipality].~~

14           (q) The chief appraiser for an appraisal district  
15 established for a county shall perform the duties assigned to the  
16 assessor-collector for that county under this section if the  
17 appraisal district collects the taxes imposed by the county.

18           SECTION 4. Section 34.0445(b), Civil Practice and Remedies  
19 Code, is repealed.

20           SECTION 5. The changes in law made by this Act apply only to  
21 the sale of property under Subchapter C, Chapter 34, Civil Practice  
22 and Remedies Code, or Section 34.01, Tax Code, on or after the  
23 effective date of this Act.

24           SECTION 6. This Act takes effect September 1, 2017.