

1-1 By: Goodwin (Senate Sponsor - Bettencourt) H.B. No. 2650
1-2 (In the Senate - Received from the House April 26, 2019;
1-3 April 29, 2019, read first time and referred to Committee on
1-4 Property Tax; May 6, 2019, reported favorably by the following
1-5 vote: Yeas 5, Nays 0; May 6, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			

1-13 A BILL TO BE ENTITLED
1-14 AN ACT

1-15 relating to the procedure for the sale by auction of real property
1-16 pursuant to foreclosure of a tax lien.

1-17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-18 SECTION 1. Sections 34.01(b) and (p), Tax Code, are amended
1-19 to read as follows:

1-20 (b) On receipt of an order of sale of real property, the
1-21 officer charged with selling the property shall endorse on the
1-22 order the date and exact time when the officer received the order.
1-23 The endorsement is a levy on the property without necessity for
1-24 going upon the ground. The officer shall calculate the total amount
1-25 due under the judgment, including all taxes, penalties, and
1-26 interest, plus any other amount awarded by the judgment, court
1-27 costs, and the costs of the sale. The costs of a sale include the
1-28 costs of advertising, an auctioneer's commission and fees, and deed
1-29 recording fees anticipated to be paid in connection with the sale of
1-30 the property. To assist the officer in making the calculation, the
1-31 collector of any taxing unit that is party to the judgment may
1-32 provide the officer with a certified tax statement showing the
1-33 amount of the taxes included in the judgment that remain due that
1-34 taxing unit and all penalties, interest, and attorney's fees
1-35 provided by the judgment as of the date of the proposed sale. If a
1-36 certified tax statement is provided to the officer, the officer
1-37 shall rely on the amount included in the statement and is not
1-38 responsible or liable for the accuracy of the applicable portion of
1-39 the calculation. A certified tax statement is not required to be
1-40 sworn to and is sufficient if the tax collector or the collector's
1-41 deputy signs the statement.

1-42 (p) Except as provided by Subsection (o), property seized
1-43 under Subchapter E, Chapter 33, may not be sold for an amount that
1-44 is less than the lesser of the market value of the property as
1-45 specified in the warrant or the total amount of taxes, penalties,
1-46 interest, costs, auctioneer's commission and fees, and other claims
1-47 for which the warrant was issued. If a sufficient bid is not
1-48 received by the officer making the sale, the officer shall bid off
1-49 the property to a taxing unit in the manner specified by Subsection
1-50 (j) and subject to the other provisions of that subsection. A
1-51 taxing unit that takes title to property under this subsection
1-52 takes title for the use and benefit of that taxing unit and all
1-53 other taxing units that established tax liens in the suit or that,
1-54 on the date of the seizure, were owed delinquent taxes on the
1-55 property.

1-56 SECTION 2. The changes in law made by this Act apply only to
1-57 the sale of real property under Section 34.01, Tax Code, for which
1-58 notice is given on or after the effective date of this Act.

1-59 SECTION 3. This Act takes effect immediately if it receives
1-60 a vote of two-thirds of all the members elected to each house, as
1-61 provided by Section 39, Article III, Texas Constitution. If this

2-1 Act does not receive the vote necessary for immediate effect, this
2-2 Act takes effect September 1, 2019.

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