

By: Tepper

H.B. No. 2025

A BILL TO BE ENTITLED

AN ACT

relating to the filing for record of a plat, replat, or amended plat or replat of a subdivision of real property or a condominium.

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

SECTION 1. Section 12.002(e), Property Code, is amended to read as follows:

(e) A person may not file for record or have recorded in the county clerk's office a plat, replat, or amended plat or replat of a subdivision of real property unless the plat, replat, or amended plat or replat has attached to it an original tax certificate from each taxing unit with jurisdiction of the real property indicating that no delinquent ad valorem taxes are owed on the real property.

~~[If the plat, replat, or amended plat or replat is filed after September 1 of a year, the plat, replat, or amended plat or replat must also have attached to it a tax receipt issued by the collector for each taxing unit with jurisdiction of the property indicating that the taxes imposed by the taxing unit for the current year have been paid or, if the taxes for the current year have not been calculated, a statement from the collector for the taxing unit indicating that the taxes to be imposed by that taxing unit for the current year have not been calculated.]~~ If the tax certificate for

a taxing unit does not cover the preceding year, the plat, replat, or amended plat or replat must also have attached to it a tax receipt issued by the collector for the taxing unit indicating that

1 the taxes imposed by the taxing unit for the preceding year have
2 been paid. This subsection does not apply if:

3 (1) more than one person acquired the real property
4 from a decedent under a will or by inheritance and those persons
5 owning an undivided interest in the property obtained approval to
6 subdivide the property to provide each person with a divided
7 interest and a separate title to the property; or

8 (2) a taxing unit acquired the real property for
9 public use through eminent domain proceedings or voluntary sale.

10 SECTION 2. Section 82.051(f), Property Code, is amended to
11 read as follows:

12 (f) A person may not file for record or have recorded in the
13 county clerk's office a plat, replat, or amended plat or replat of a
14 condominium unless the plat, replat, or amended plat or replat has
15 attached to it an original tax certificate from each taxing unit
16 with jurisdiction of the real property indicating that no
17 delinquent ad valorem taxes are owed on the real property. ~~[If the~~
18 ~~plat, replat, or amended plat or replat is filed after September 1~~
19 ~~of a year, the plat, replat, or amended plat or replat must also~~
20 ~~have attached to it a tax receipt issued by the collector for each~~
21 ~~taxing unit with jurisdiction of the property indicating that the~~
22 ~~taxes imposed by the taxing unit for the current year have been paid~~
23 ~~or, if the taxes for the current year have not been calculated, a~~
24 ~~statement from the collector for the taxing unit indicating that~~
25 ~~the taxes to be imposed by that taxing unit for the current year~~
26 ~~have not been calculated.]~~ If the tax certificate for a taxing unit
27 does not cover the preceding year, the plat, replat, or amended plat

1 or replat must also have attached to it a tax receipt issued by the
2 collector for the taxing unit indicating that the taxes imposed by
3 the taxing unit for the preceding year have been paid. This
4 subsection does not apply if a taxing unit acquired the condominium
5 for public use through eminent domain proceedings or voluntary
6 sale.

7 SECTION 3. This Act takes effect September 1, 2025.