

1-1 By: Tepper (Senate Sponsor - Hughes) H.B. No. 2025
1-2 (In the Senate - Received from the House May 12, 2025;
1-3 May 12, 2025, read first time and referred to Committee on Local
1-4 Government; May 16, 2025, reported favorably by the following
1-5 vote: Yeas 7, Nays 0; May 16, 2025, sent to printer.)

1-6 COMMITTEE VOTE

| | Yea | Nay | Absent | PNV |
|-----------------|-----|-----|--------|-----|
| 1-7 Bettencourt | X | | | |
| 1-8 Middleton | X | | | |
| 1-9 Cook | X | | | |
| 1-10 Gutierrez | X | | | |
| 1-11 Nichols | X | | | |
| 1-12 Paxton | X | | | |
| 1-13 West | X | | | |

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to the filing for record of a plat, replat, or amended plat
1-18 or replat of a subdivision of real property or a condominium.

1-19 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-20 SECTION 1. Section 12.002(e), Property Code, is amended to
1-21 read as follows:

1-22 (e) A person may not file for record or have recorded in the
1-23 county clerk's office a plat, replat, or amended plat or replat of a
1-24 subdivision of real property unless the plat, replat, or amended
1-25 plat or replat has attached to it an original tax certificate from
1-26 each taxing unit with jurisdiction of the real property indicating
1-27 that no delinquent ad valorem taxes are owed on the real property.
1-28 ~~[If the plat, replat, or amended plat or replat is filed after~~
1-29 ~~September 1 of a year, the plat, replat, or amended plat or replat~~
1-30 ~~must also have attached to it a tax receipt issued by the collector~~
1-31 ~~for each taxing unit with jurisdiction of the property indicating~~
1-32 ~~that the taxes imposed by the taxing unit for the current year have~~
1-33 ~~been paid or, if the taxes for the current year have not been~~
1-34 ~~calculated, a statement from the collector for the taxing unit~~
1-35 ~~indicating that the taxes to be imposed by that taxing unit for the~~
1-36 ~~current year have not been calculated.]~~ If the tax certificate for
1-37 a taxing unit does not cover the preceding year, the plat, replat,
1-38 or amended plat or replat must also have attached to it a tax
1-39 receipt issued by the collector for the taxing unit indicating that
1-40 the taxes imposed by the taxing unit for the preceding year have
1-41 been paid. This subsection does not apply if:

1-42 (1) more than one person acquired the real property
1-43 from a decedent under a will or by inheritance and those persons
1-44 owning an undivided interest in the property obtained approval to
1-45 subdivide the property to provide each person with a divided
1-46 interest and a separate title to the property; or

1-47 (2) a taxing unit acquired the real property for
1-48 public use through eminent domain proceedings or voluntary sale.

1-49 SECTION 2. Section 82.051(f), Property Code, is amended to
1-50 read as follows:

1-51 (f) A person may not file for record or have recorded in the
1-52 county clerk's office a plat, replat, or amended plat or replat of a
1-53 condominium unless the plat, replat, or amended plat or replat has
1-54 attached to it an original tax certificate from each taxing unit
1-55 with jurisdiction of the real property indicating that no
1-56 delinquent ad valorem taxes are owed on the real property. ~~[If the~~
1-57 ~~plat, replat, or amended plat or replat is filed after September 1~~
1-58 ~~of a year, the plat, replat, or amended plat or replat must also~~
1-59 ~~have attached to it a tax receipt issued by the collector for each~~
1-60 ~~taxing unit with jurisdiction of the property indicating that the~~
1-61 ~~taxes imposed by the taxing unit for the current year have been paid~~

2-1 ~~or, if the taxes for the current year have not been calculated, a~~
2-2 ~~statement from the collector for the taxing unit indicating that~~
2-3 ~~the taxes to be imposed by that taxing unit for the current year~~
2-4 ~~have not been calculated.]~~ If the tax certificate for a taxing unit
2-5 does not cover the preceding year, the plat, replat, or amended plat
2-6 or replat must also have attached to it a tax receipt issued by the
2-7 collector for the taxing unit indicating that the taxes imposed by
2-8 the taxing unit for the preceding year have been paid. This
2-9 subsection does not apply if a taxing unit acquired the condominium
2-10 for public use through eminent domain proceedings or voluntary
2-11 sale.

2-12 SECTION 3. This Act takes effect September 1, 2025.

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