

By: Craddick

H. B. No. 3199

A BILL TO BE ENTITLED

# 1 AN ACT

2 relating to the requirement that certain ad valorem tax-related  
3 notices be delivered to a property owner by certified mail.

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

5 SECTION 1. Section 33.04(a), Tax Code, is amended to read as  
6 follows:

7                   (a) At least once each year the collector for a taxing unit  
8 shall deliver by certified mail a notice of delinquency to each  
9 person whose name appears on the current delinquent tax roll.  
10 However, the notice need not be delivered if:

11 (1) a bill for the tax was not mailed under Section  
12 31.01(f); or

13 (2) the collector does not know and by exercising  
14 reasonable diligence cannot determine the delinquent taxpayer's  
15 name and address.

16 SECTION 2. Section 33.07(d), Tax Code, is amended to read as  
17 follows:

18                   (d) If a taxing unit or appraisal district provides for a  
19 penalty under this section, the collector shall deliver by  
20 certified mail a notice of delinquency and of the penalty to the  
21 property owner at least 30 and not more than 60 days before July 1.

22 SECTION 3. Section 33.08(c), Tax Code, is amended to read as  
23 follows:

(c) After the taxes become delinquent, the collector for a

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1 taxing unit or appraisal district that has provided for the  
2 additional penalty under this section shall send by certified mail  
3 a notice of the delinquency and the penalty to the property owner.  
4 The penalty is incurred on the first day of the first month that  
5 begins at least 21 days after the date the notice is sent.

6 SECTION 4. This Act takes effect September 1, 2025.