By: Craddick H.B. No. 3199

A BILL TO BE ENTITLED

- 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.
- 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.
- 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.