

1 AN ACT

2 relating to the administration and collection of ad valorem taxes,
3 including the transfer of an ad valorem tax lien and a contract for
4 foreclosure of an ad valorem tax lien; amending, correcting, and
5 clarifying the Tax Code, Property Code, and Civil Practice and
6 Remedies Code.

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

8 SECTION 1. Section 1.07(b), Tax Code, is amended to read as
9 follows:

10 (b) The official or agency shall address the notice to the
11 property owner, the person designated under Section 1.111(f) to
12 receive the notice for the property owner, if that section applies,
13 or, if appropriate, the property owner's agent at the agent's [~~his~~]
14 address according to the most recent record in the possession of the
15 official or agency. However, if a property owner files a written
16 request with the appraisal district that notices be sent to a
17 particular address, the official or agency shall send the notice to
18 the address stated in the request.

19 SECTION 2. Section 1.11(b), Tax Code, is amended to read as
20 follows:

21 (b) To be effective, a [A] request made under [~~pursuant to~~]
22 this section must be filed with the appraisal district. A request
23 remains in effect until revoked by a written revocation filed with
24 the appraisal district by the owner.

1 SECTION 3. Section 11.43, Tax Code, is amended by adding
2 Subsections (l) and (m) to read as follows:

3 (l) The form for an application under Section 11.13 must
4 include a space for the applicant to state the applicant's date of
5 birth. Failure to provide the date of birth does not affect the
6 applicant's eligibility for an exemption under that section, other
7 than an exemption under Section 11.13(c) or (d) for an individual 65
8 years of age or older.

9 (m) Notwithstanding Subsections (a) and (k), a person who
10 receives an exemption under Section 11.13, other than an exemption
11 under Section 11.13(c) or (d) for an individual 65 years of age or
12 older, in a tax year is entitled to receive an exemption under
13 Section 11.13(c) or (d) for an individual 65 years of age or older
14 in the next tax year on the same property without applying for the
15 exemption if the person becomes 65 years of age in that next year as
16 shown by information in the records of the appraisal district that
17 was provided to the appraisal district by the individual in an
18 application for an exemption under Section 11.13 on the property or
19 in correspondence relating to the property. This subsection does
20 not apply if the chief appraiser determines that the individual is
21 no longer entitled to any exemption under Section 11.13 on the
22 property.

23 SECTION 4. Section 22.28, Tax Code, is amended by amending
24 Subsection (b) and adding Subsection (c) to read as follows:

25 (b) The chief appraiser shall certify to the assessor for
26 each taxing unit participating in the appraisal district that
27 imposes taxes on the property that the chief appraiser has imposed

1 ~~[may retain a portion of]~~ a penalty ~~[collected]~~ under this
2 section~~[, not to exceed 20 percent of the amount of the penalty, to~~
3 ~~cover the chief appraiser's costs of collecting the penalty]~~. The
4 assessor ~~[chief appraiser]~~ shall add the amount of the penalty to
5 the original amount of tax imposed on the property and shall include
6 that amount in the tax bill for that year. The penalty becomes part
7 of the tax on the property and is secured by the tax lien that
8 attaches to the property under Section 32.01 ~~[distribute the~~
9 ~~remainder of the penalty to each taxing unit participating in the~~
10 ~~appraisal district that imposes taxes on the property in proportion~~
11 ~~to the taxing unit's share of the total amount of taxes imposed on~~
12 ~~the property by all taxing units participating in the district]~~.

13 (c) To help defray the costs of administering this chapter,
14 a collector who collects a penalty imposed under Subsection (a)
15 shall remit to the appraisal district that employs the chief
16 appraiser who imposed the penalty an amount equal to five percent of
17 the penalty amount collected.

18 SECTION 5. Subchapter B, Chapter 23, Tax Code, is amended by
19 adding Section 23.225 to read as follows:

20 Sec. 23.225. APPRAISAL OF LAND INCLUDED IN HABITAT PRESERVE
21 AND SUBJECT TO CONSERVATION EASEMENT. (a) In this section,
22 "endangered species," "federal permit," and "habitat preserve"
23 have the meanings assigned by Section 83.011, Parks and Wildlife
24 Code.

25 (b) In appraising land that is included in a habitat
26 preserve and is subject to a conservation easement created under
27 Chapter 183, Natural Resources Code, or other law that restricts

1 the use of the land to protect an endangered species under a federal
2 permit, the chief appraiser shall consider the effect of the
3 restriction on the value of the land.

4 SECTION 6. Section 23.51(3), Tax Code, is amended to read as
5 follows:

6 (3) "Category" means the value classification of land
7 considering the agricultural use to which the land is principally
8 devoted. The chief appraiser shall determine the categories into
9 which land in the appraisal district is classified. In classifying
10 land according to categories, the chief appraiser shall distinguish
11 between [~~Categories of land may include but are not limited to~~]
12 irrigated cropland, dry cropland, improved pasture, native
13 pasture, orchard, and waste. The chief appraiser may establish
14 additional categories. The chief appraiser shall [~~and may be~~]
15 further divide each category [~~divided~~] according to soil type, soil
16 capability, irrigation, general topography, geographical factors,
17 and other factors that [~~which~~] influence the productive capacity of
18 the category. The chief appraiser shall obtain information from
19 the Texas Agricultural [~~Agriculture~~] Extension Service, the
20 Natural Resources [~~Soil~~] Conservation Service of the United States
21 Department of Agriculture, and other recognized agricultural
22 sources for the purposes of determining the categories of land
23 [~~production~~] existing in the appraisal district.

24 SECTION 7. Section 25.25(d), Tax Code, is amended to read as
25 follows:

26 (d) At any time prior to the date the taxes become
27 delinquent, a property owner or the chief appraiser may file a

1 motion with the appraisal review board to change the appraisal roll
2 to correct an error that resulted in an incorrect appraised value
3 for the owner's property. However, the error may not be corrected
4 unless it resulted in an appraised value that exceeds by more than
5 one-third the correct appraised value. If the appraisal roll is
6 changed under this subsection, the property owner must pay to each
7 affected taxing unit a late-correction penalty equal to 10 percent
8 of the amount of taxes as calculated on the basis of the corrected
9 appraised value. Payment of the late-correction penalty is secured
10 by the lien that attaches to the property under Section 32.01 and is
11 subject to enforced collection under Chapter 33. The roll may not be
12 changed under this subsection if:

13 (1) the property was the subject of a protest brought
14 by the property owner under Chapter 41, a hearing on the protest was
15 conducted in which the property owner offered evidence or argument,
16 and the appraisal review board made a determination of the protest
17 on the merits; or

18 (2) the appraised value of the property was
19 established as a result of a written agreement between the property
20 owner or the owner's agent and the appraisal district.

21 SECTION 8. Section 26.11(c), Tax Code, is amended to read as
22 follows:

23 (c) If the amount of prorated taxes determined to be due as
24 provided by this section is tendered to the collector for the unit,
25 the collector [~~he~~] shall accept the tender. The payment absolves:

26 (1) the transferor of liability for taxes by the unit
27 on the property for the year of the transfer; and

1 (2) the taxing unit of liability for a refund in
2 connection with taxes on the property for the year of the transfer.

3 SECTION 9. Section 31.05(a), Tax Code, is amended to read as
4 follows:

5 (a) The governing body of a taxing unit [~~that collects its~~
6 ~~own taxes~~] may adopt the discounts provided by Subsection (b) or
7 Subsection (c) [~~of this section~~], or both, in the manner required by
8 law for official action by the body. The discounts, if adopted,
9 apply only to that taxing unit's taxes [~~for a taxing unit for which~~
10 ~~the adopting taxing unit collects taxes if the governing body of the~~
11 ~~other unit, in the manner required by law for official action by the~~
12 ~~body, adopts the discounts or approves of their application to its~~
13 ~~taxes by the collecting unit~~]. If a taxing unit adopts both
14 discounts under Subsections (b) and (c) [~~of this section~~], the
15 discounts adopted under Subsection (b) apply unless the [~~unit mails~~
16 ~~its~~] tax bills for the unit are mailed after September 30, in which
17 case only the discounts under Subsection (c) apply. A taxing unit
18 that collects taxes for another taxing unit that adopts the
19 discounts may prepare and mail separate tax bills on behalf of the
20 adopting taxing unit and may charge an additional fee for preparing
21 and mailing the separate tax bills and for collecting the taxes
22 imposed by the adopting taxing unit. If under an intergovernmental
23 contract a county assessor-collector collects taxes for a taxing
24 unit that adopts the discounts, the county assessor-collector may
25 terminate the contract if the county has adopted a discount policy
26 that is different from the discount policy adopted by the adopting
27 taxing unit.

1 SECTION 10. Section 31.073, Tax Code, is amended to read as
2 follows:

3 Sec. 31.073. RESTRICTED OR CONDITIONAL PAYMENTS
4 PROHIBITED. A restriction or condition placed on a check in payment
5 of taxes, penalties, or interest by the maker that limits the amount
6 of taxes, penalties, or interest owed to an amount less than that
7 stated in the tax bill or shown by the tax collector's records is
8 void unless the restriction or condition is authorized by this
9 code.

10 SECTION 11. Section 31.08(a), Tax Code, is amended to read
11 as follows:

12 (a) At the request of any person, a collector for a taxing
13 unit shall issue a certificate showing the amount of delinquent
14 taxes, penalties, [~~and~~] interest, and any known costs and expenses
15 under Section 33.48 due the unit on a property according to the
16 unit's current tax records. If the collector collects taxes for
17 more than one taxing unit, the certificate must show the amount of
18 delinquent taxes, penalties, [~~and~~] interest, and any known costs
19 and expenses under Section 33.48 due on the property to each taxing
20 unit for which the collector collects the taxes. The collector
21 shall charge a fee not to exceed \$10 for each certificate issued.
22 The collector shall pay all fees collected under this section into
23 the treasury of the taxing unit that employs the collector [~~him~~].

24 SECTION 12. Section 32.05, Tax Code, is amended by amending
25 Subsections (b) and (c) and adding Subsections (b-1), (d), and (e)
26 to read as follows:

27 (b) Except as provided by Subsection (c)(1) [~~(c) of this~~

1 ~~section~~], a tax lien provided by this chapter takes priority over:

2 (1) the claim of any creditor of a person whose
3 property is encumbered by the lien;

4 (2) ~~[and over]~~ the claim of any holder of a lien on
5 property encumbered by the tax lien, including any lien held by a
6 property owners' association, homeowners' association, condominium
7 unit owners' association, or council of owners of a condominium
8 regime under a restrictive covenant, condominium declaration,
9 master deed, or other similar instrument that secures regular or
10 special maintenance assessments, fees, dues, interest, fines,
11 costs, attorney's fees, or other monetary charges against the
12 property; and

13 (3) any right of remainder, right or possibility of
14 reverter, or other future interest in, or encumbrance against, the
15 property, whether vested or contingent ~~[not the debt or lien~~
16 ~~existed before attachment of the tax lien]~~.

17 (b-1) The priority given to a tax lien by Subsection (b)
18 prevails, regardless of whether the debt, lien, future interest, or
19 other encumbrance existed before attachment of the tax lien.

20 (c) A tax lien provided by this chapter is inferior to [~~a~~
21 ~~claim~~]:

22 (1) a claim for any survivor's allowance, funeral
23 expenses, or expenses of the last illness of a decedent made against
24 the estate of a decedent as provided by law;

25 (2) except as provided by Subsection (b)(2), ~~[under]~~ a
26 recorded restrictive covenant that runs ~~[running]~~ with the land
27 and was ~~[, other than a restrictive covenant in favor of a property~~

1 ~~owners' association or homeowners' association]~~ recorded before
2 January 1 of the year the tax lien arose; or

3 (3) [~~under~~] a valid easement of record recorded before
4 January 1 of the year the tax lien arose.

5 (d) In an action brought under Chapter 33 for the enforced
6 collection of a delinquent tax against property, a property owners'
7 association, homeowners' association, condominium unit owners'
8 association, or council of owners of a condominium regime that
9 holds a lien for regular or special maintenance assessments, fees,
10 dues, interest, fines, costs, attorney's fees, or other monetary
11 charges against the property is not a necessary party to the action
12 unless, at the time the action is commenced, notice of the lien in a
13 liquidated amount is evidenced by a sworn instrument duly executed
14 by an authorized person and recorded with the clerk of the county in
15 which the property is located. A tax sale of the property
16 extinguishes the lien held by a property owners' association,
17 homeowners' association, condominium unit owners' association, or
18 council of owners of a condominium regime for all amounts that
19 accrued before the date of sale if:

20 (1) the holder of the lien is joined as a party to an
21 action brought under Chapter 33 by virtue of a notice of the lien on
22 record at the time the action is commenced; or

23 (2) the notice of lien is not of record at the time the
24 action is commenced, regardless of whether the holder of the lien is
25 made a party to the action.

26 (e) The existence of a recorded restrictive covenant,
27 declaration, or master deed that generally provides for the lien

1 held by a property owners' association, homeowners' association,
2 condominium unit owners' association, or council of owners' of a
3 condominium regime does not, by itself, constitute actual or
4 constructive notice to a taxing unit of a lien under Subsection (d).

5 SECTION 13. Section 32.06, Tax Code, is amended to read as
6 follows:

7 Sec. 32.06. TRANSFER OF TAX LIEN. (a) In this section:

8 (1) "Mortgage servicer" has the meaning assigned by
9 Section 51.0001, Property Code.

10 (2) "Transferee" means a person authorized to pay the
11 taxes of another.

12 (a-1) A person may authorize another person to pay the
13 delinquent taxes imposed by a taxing unit on the person's real
14 property by filing with the collector for the unit a sworn document
15 stating:

16 (1) the authorization;

17 (2) the name and street address of the transferee[~~and~~
18 ~~naming the other person~~] authorized to pay the taxes of the property
19 owner; and

20 (3) a description of [~~and describing~~] the property by
21 street address, if applicable, and legal description.

22 (a-2) After a tax lien is transferred, taxes on the property
23 that become due in subsequent tax years may be transferred before
24 the delinquency date in the manner provided by Subsection (a-1).

25 (a-3) A tax lien may be transferred before the delinquency
26 date in the manner provided by Subsection (a-1) only if the real
27 property is not subject to a lien other than the tax lien.

1 (b) If a transferee [~~person~~] authorized to pay a property
2 owner's [~~another's~~] taxes pursuant to Subsection (a-1) [~~(a)~~] pays
3 the taxes and any penalties and interest imposed, the collector
4 shall issue a tax receipt to that transferee [~~the person paying the~~
5 ~~taxes~~]. In addition, the collector or a person designated by the
6 collector shall certify on the sworn document that payment of the
7 taxes and any penalties and interest on the described property and
8 collection costs has been made by the transferee on behalf of the
9 property owner [~~a person other than the person~~] liable for the taxes
10 when imposed and that the taxing unit's tax lien is transferred to
11 that transferee [~~the person paying the taxes~~]. The collector shall
12 attach to the sworn document the collector's seal of office or sign
13 the document before a notary public and deliver the sworn document,
14 a tax receipt, and the affidavit attesting to the transfer of the
15 tax lien to the transferee within 30 days [~~person paying the taxes~~].
16 The sworn document, tax receipt, and affidavit attesting to the
17 transfer of the tax lien may be combined into one document. The
18 collector shall conspicuously identify in the applicable
19 taxpayer's account the date of the transfer of a tax lien
20 transferred under this section [~~keep a record of all tax liens~~
21 ~~transferred as provided by this section~~].

22 (c) Except as otherwise provided by this section, the
23 transferee of a tax lien and any successor in interest is entitled
24 to foreclose the lien:

25 (1) in the manner provided by law for foreclosure of
26 tax liens; or

27 (2) in the manner specified in Section 51.002,

1 Property Code, and Section 32.065 of this code, if the property
2 owner and the transferee enter into a contract that is secured by a
3 lien on the property.

4 (d) To be enforceable, a tax lien transferred as provided by
5 this section must be recorded with the sworn statement and
6 affidavit attesting to the transfer of the tax lien as described in
7 Subsection (b) in the deed records of each county in which the
8 property encumbered by the lien is located.

9 (e) A transferee [~~person~~] holding a tax lien transferred as
10 provided by this section may not charge a greater rate of interest
11 than 18 percent a year on the funds advanced. Funds advanced are
12 limited to the taxes, penalties, interest, and collection costs
13 paid as shown on the tax receipt, expenses paid to record the lien,
14 plus reasonable closing costs [~~recording expenses paid to acquire~~
15 ~~and record the lien~~].

16 (f) The mortgage servicer [~~holder~~] of a preexisting lien on
17 property encumbered by a tax lien transferred as provided by
18 Subsection (b) [~~this section~~] is entitled, within six months after
19 the date on which the tax lien is recorded in all counties in which
20 the property is located, to obtain a release of the transferred tax
21 lien by paying [~~pay~~] the transferee [~~holder~~] of the tax lien the
22 amount owed under the contract between the property owner and the
23 transferee. A transferee may charge a reasonable fee for a payoff
24 statement that is requested after an initial payoff statement is
25 provided.

26 (g) At any time after the end of the six-month period
27 specified by Subsection (f) and before a notice of foreclosure of

1 the transferred tax lien is sent, the transferee of the tax lien or
2 the holder of the tax lien may require the property owner to provide
3 written authorization and pay a reasonable fee before providing
4 information regarding the current balance owed by the property
5 owner to the transferee or the holder of the tax lien.

6 (h) A mortgage servicer who pays a transferred tax lien
7 [paid for the lien, plus interest accrued at the rate provided by
8 Subsection (e) and recording expenses, and] becomes subrogated to
9 all rights in the lien.

10 (i) [~~g~~] A foreclosure of [suit to foreclose] a tax lien
11 transferred as provided by this section may not be instituted
12 within one year from the date on which the lien is recorded in all
13 counties in which the property is located, unless the contract
14 between the owner of the property and the transferee provides
15 otherwise.

16 (j) [~~h~~] After one year from the date on which a tax lien
17 transferred as provided by this section is recorded in all counties
18 in which the property is located, the transferee [~~holder~~] of the
19 lien may [~~file suit to~~] foreclose the lien in the manner provided by
20 Subsection (c) unless a contract between the holder of the lien and
21 the owner of the property encumbered by the lien provides
22 otherwise. If a foreclosure [~~the~~] suit results in foreclosure of
23 the lien, the transferee [~~person filing suit~~] is entitled to
24 recover attorney's fees in an amount not to exceed 10 percent of the
25 judgment. The proceeds of a sale following a judicial foreclosure
26 as provided by this subsection shall be applied first to the payment
27 of court costs, then to payment of the judgment, including accrued

1 interest, and then to the payment of any attorney's fees fixed in
2 the judgment. Any remaining proceeds shall be paid to other holders
3 of liens on the property in the order of their priority and then to
4 the person whose property was sold at the tax sale.

5 (k) Beginning on the date the foreclosure deed is recorded,
6 the ~~(i) The~~ person whose property is sold as provided by
7 Subsection (c) ~~this section~~ or the mortgage servicer of [any
8 person holding] a prior recorded ~~first~~ lien against the property
9 is entitled~~[, within one year after the date the property is sold,~~
10 to redeem the foreclosed property from the purchaser ~~at the tax~~
11 sale] by paying the ~~that~~ purchaser or successor 125 ~~the tax sale~~
12 purchase price, plus costs, and interest accrued on the judgment to
13 the date of redemption or 118] percent of the purchase price during
14 the first year of the redemption period or 150 percent of the
15 purchase price during the second year of the redemption period with
16 cash or cash equivalent funds. The right of redemption may be
17 exercised on or before the second anniversary of the date on which
18 the purchaser's deed is filed of record if the property sold was the
19 residence homestead of the owner, was land designated for
20 agricultural use, or was a mineral interest. For any other
21 property, the right of redemption must be exercised not later than
22 the 180th day after the date on which the purchaser's deed is filed
23 of record ~~amount of the judgment, whichever is less~~. If a person
24 redeems the property as provided by this subsection, the purchaser
25 at the tax sale shall deliver a deed to the property to the person
26 redeeming the property. If the person who owned the property at the
27 time of foreclosure redeems the property, all liens existing on the

1 property at the time of the tax sale remain in effect to the extent
2 not paid from the sale proceeds.

3 SECTION 14. Section 32.065, Tax Code, is amended by
4 amending Subsections (a), (b), (c), (d), and (f) and adding
5 Subsections (b-1) and (g) to read as follows:

6 (a) Section 32.06 does not abridge the right of an owner of
7 real property to enter into a contract for the payment of taxes
8 ~~[with the holder of a lien on the property, including a transferee~~
9 ~~under Section 32.06 or this section, or affect a contract between~~
10 ~~the owner and holder of a lien for the payment of taxes on the~~
11 ~~property].~~

12 (b) Notwithstanding any agreement to the contrary, a [A]
13 contract entered into under Subsection (a) between a transferee and
14 the property owner under Section 32.06 that is secured by a priority
15 lien on the property shall ~~may~~ provide for a power of sale and
16 foreclosure under Chapter 51, Property Code, and:

- 17 (1) an event of default; ~~and~~
18 (2) notice of acceleration;
19 (3) recording of the contract in each county in which
20 the property is located;
21 (4) recording of the sworn document and affidavit
22 attesting to the transfer of the tax lien;
23 (5) requiring the transferee to serve foreclosure
24 notices on the property owner at the property owner's last known
25 address in the manner required by Sections 51.002(b), (d), and (e),
26 Property Code, or by a commercially reasonable delivery service
27 that maintains verifiable records of deliveries for at least five

1 years from the date of delivery; and

2 (6) requiring, at the time the foreclosure notices
3 required by Subdivision (5) are served on the property owner, the
4 transferee to serve a copy of the notice of sale in the same manner
5 on the mortgage servicer or the holder of all recorded real property
6 liens encumbering the property that includes on the first page, in
7 14-point boldfaced type or 14-point uppercase typewritten letters,
8 a statement that reads substantially as follows:

9 "PURSUANT TO TEXAS TAX CODE SECTION 32.06, THE FORECLOSURE SALE
10 REFERRED TO IN THIS DOCUMENT IS A SUPERIOR TRANSFER TAX LIEN SUBJECT
11 TO RIGHT OF REDEMPTION UNDER CERTAIN CONDITIONS. THE FORECLOSURE
12 IS SCHEDULED TO OCCUR ON THE (DATE)."

13 (b-1) On an event of default and notice of acceleration, the
14 mortgage servicer of a recorded lien encumbering real property may
15 obtain a release of a transferred tax lien on the property by paying
16 the transferee of the tax lien or the holder of the tax lien the
17 amount owed by the property owner to that transferee or holder.

18 (c) Notwithstanding any other provision of this code, a
19 transferee of a tax lien is subrogated to and is entitled to
20 exercise any right or remedy possessed by the transferring taxing
21 unit, including or related to foreclosure or judicial sale, but is
22 prohibited from exercising a remedy of foreclosure or judicial sale
23 where the transferring taxing unit would be prohibited from
24 foreclosure or judicial sale.

25 (d) Chapters 342 and 346, Finance Code, [~~and Section~~
26 ~~302.102, Finance Code,~~] do not apply to a transaction covered by
27 this section. The transferee of a tax lien under this section is

1 not required to obtain a license under Title 4, Finance Code.

2 (f) Before accepting an application fee or executing a
3 contract, the transferee shall disclose [~~The first written~~
4 ~~communication by the lender~~] to the transferee's [~~its~~] prospective
5 borrower each type and [~~shall disclose~~] the amount [~~types~~] of
6 possible additional charges or fees that may be incurred by the
7 borrower in connection with the loan or contract under this
8 section.

9 (g) An affidavit of the transferee executed after
10 foreclosure of a tax lien that recites compliance with the terms of
11 Section 32.06 and this section and is recorded in each county in
12 which the property is located:

13 (1) is prima facie evidence of compliance with Section
14 32.06 and this section; and

15 (2) may be relied on conclusively by a bona fide
16 purchaser for value without notice of any failure to comply.

17 SECTION 15. Sections 33.011(a) and (d), Tax Code, are
18 amended to read as follows:

19 (a) The governing body of a taxing unit:

20 (1) shall waive penalties and may provide for the
21 waiver of interest on a delinquent tax if an act or omission of an
22 officer, employee, or agent of the taxing unit or the appraisal
23 district in which the taxing unit participates caused or resulted
24 in the taxpayer's failure to pay the tax before delinquency and if
25 the tax is paid not later than the 21st day after the date the
26 taxpayer knows or should know of the delinquency; and

27 (2) may waive penalties and provide for the waiver of

1 interest on a delinquent tax if:

2 (A) the property for which the tax is owed is
3 acquired by a religious organization; and

4 (B) [~~that qualifies the property for exemption~~
5 ~~under Section 11.20~~] before the first anniversary of the date the
6 religious organization acquires the property, the organization
7 pays the tax and qualifies the property for an exemption under
8 Section 11.20 as evidenced by the approval of the exemption by the
9 chief appraiser under Section 11.45.

10 (d) A request for a waiver of penalties and interest under
11 Subsection (a)(1), (b), or (h) [~~this section~~] must be made before
12 the 181st day after the delinquency date. A request for a waiver of
13 penalties and interest under Subsection (a)(2) must be made before
14 the first anniversary of the date the religious organization
15 acquires the property. To be valid, a waiver of penalties or
16 interest under this section must be requested in writing. If a
17 written request for a waiver is not timely made, the governing body
18 of a taxing unit may not waive any penalties or interest under this
19 section.

20 SECTION 16. Section 33.02(a), Tax Code, is amended to read
21 as follows:

22 (a) The collector for a taxing unit [~~that collects its own~~
23 ~~taxes~~] may enter an agreement with a person delinquent in the
24 payment of the tax for payment of the tax, penalties, and interest
25 in installments. The agreement must be in writing and may not
26 extend for a period of more than 36 months.

27 SECTION 17. Section 33.22, Tax Code, is amended by adding

1 Subsections (d) and (e) to read as follows:

2 (d) A collector is entitled to recover attorney's fees in an
3 amount equal to the compensation specified in the contract with the
4 attorney if:

5 (1) recovery of the attorney's fees is requested in the
6 application for the tax warrant;

7 (2) the taxing unit served by the collector contracts
8 with an attorney under Section 6.30;

9 (3) the existence of the contract and the amount of
10 attorney's fees that equals the compensation specified in the
11 contract are supported by the affidavit of the collector; and

12 (4) the tax sought to be recovered is not subject to
13 the additional penalty under Section 33.07 or 33.08 at the time the
14 application is filed.

15 (e) If a taxing unit is represented by an attorney who is
16 also an officer or employee of the taxing unit, the collector for
17 the taxing unit is entitled to recover attorney's fees in an amount
18 equal to 15 percent of the total amount of delinquent taxes,
19 penalties, and interest that the property owner owes the taxing
20 unit.

21 SECTION 18. Subchapter A, Chapter 33, Tax Code, is amended
22 by adding Section 33.045 to read as follows:

23 Sec. 33.045. NOTICE OF PROVISIONS AUTHORIZING DEFERRAL OR
24 ABATEMENT. (a) A tax bill mailed by an assessor or collector under
25 Section 31.01 and any written communication delivered to a property
26 owner by an assessor or collector for a taxing unit or an attorney
27 or other agent of a taxing unit that specifically threatens a

1 lawsuit to collect a delinquent tax shall contain the following
2 explanation in capital letters: "IF YOU ARE 65 YEARS OF AGE OR
3 OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS
4 YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT
5 REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE
6 PAYMENT OF THESE TAXES".

7 (b) This section does not apply to a communication that
8 relates to taxes that are the subject of pending litigation.

9 SECTION 19. Subchapter A, Chapter 33, Tax Code, is amended
10 by adding Section 33.11 to read as follows:

11 Sec. 33.11. EARLY ADDITIONAL PENALTY FOR COLLECTION COSTS
12 FOR TAXES IMPOSED ON PERSONAL PROPERTY. (a) In order to defray
13 costs of collection, the governing body of a taxing unit or
14 appraisal district in the manner required by law for official
15 action may provide that taxes imposed on tangible personal property
16 that become delinquent on or after February 1 of a year incur an
17 additional penalty on a date that occurs before July 1 of the year
18 in which the taxes become delinquent if:

19 (1) the taxing unit or appraisal district or another
20 unit that collects taxes for the unit has contracted with an
21 attorney under Section 6.30; and

22 (2) the taxes on the personal property become subject
23 to the attorney's contract before July 1 of the year in which the
24 taxes become delinquent.

25 (b) A penalty imposed under Subsection (a) is incurred by
26 the delinquent taxes on the later of:

27 (1) the date those taxes become subject to the

1 attorney's contract; or

2 (2) 60 days after the date the taxes become
3 delinquent.

4 (c) The amount of the penalty may not exceed the amount of
5 the compensation specified in the contract with the attorney to be
6 paid in connection with the collection of the delinquent taxes.

7 (d) A tax lien attaches to the property on which the tax is
8 imposed to secure payment of the penalty.

9 (e) If a penalty is provided under this section, a taxing
10 unit or appraisal district may not:

11 (1) recover attorney's fees in a suit to collect
12 delinquent taxes subject to the penalty; or

13 (2) impose an additional penalty under Section 33.07
14 on a delinquent personal property tax.

15 (f) If the governing body of a taxing unit or appraisal
16 district provides for a penalty under this section, the collector
17 for the taxing unit or appraisal district shall send a notice of the
18 penalty to the property owner. The notice shall state the date on
19 which the penalty is incurred, and the tax collector shall deliver
20 the notice at least 30 and not more than 60 days before that date.
21 If the amount of personal property tax, penalty and interest owed to
22 all taxing units for which the tax collector collects exceeds
23 \$10,000 on a single account identified by a unique property
24 identification number, the notice regarding that account must be
25 delivered by certified mail, return receipt requested. All other
26 notices under this section may be delivered by regular first-class
27 mail.

1 (g) The authority granted to taxing units and appraisal
2 districts under this section is to be construed as an alternative,
3 with regards to delinquent personal property taxes, to the
4 authority given by Section 33.07.

5 SECTION 20. Section 33.23(a), Tax Code, is amended to read
6 as follows:

7 (a) A tax warrant shall direct a peace officer in the county
8 and the collector to seize as much of the person's personal property
9 as may be reasonably necessary for the payment of all taxes,
10 penalties, ~~and~~ interest, and attorney's fees included in the
11 application and all costs of seizure and sale. The warrant shall
12 direct the person whose property is seized to disclose to the
13 officer executing the warrant the name and the address if known of
14 any other person having an interest in the property.

15 SECTION 21. Section 33.25, Tax Code, is amended by amending
16 Subsections (f) and (h) and adding Subsection (i) to read as
17 follows:

18 (f) The proceeds of a sale of property under this section
19 shall be applied to:

20 (1) any compensation owed to or any expense advanced
21 by the licensed auctioneer under an agreement entered into under
22 Subsection (b) or a service provider under an agreement entered
23 into under Subsection (c);

24 (2) all usual costs, expenses, and fees of the seizure
25 and sale, payable to the peace officer conducting the sale;

26 (3) all additional expenses incurred in advertising
27 the sale or in removing, storing, preserving, or safeguarding the

1 seized property pending its sale;

2 (4) all usual court costs payable to the clerk of the
3 court that issued the tax warrant; and

4 (5) taxes, penalties, [~~and~~] interest, and attorney's
5 fees included in the application for warrant.

6 (h) After a seizure of personal property defined by Sections
7 33.21(d)(2)-(5), the collector shall apply the seized property
8 toward the payment of the taxes, penalties, [~~and~~] interest, and
9 attorney's fees included in the application for warrant and all
10 costs of the seizure as required by Subsection (f).

11 (i) After a tax warrant is issued, the seizure or sale of the
12 property may be canceled and terminated at any time by the applicant
13 or an authorized agent or attorney of the applicant.

14 SECTION 22. Section 33.48, Tax Code, is amended by adding
15 Subsection (d) to read as follows:

16 (d) A collector who accepts a payment of the court costs and
17 other expenses described by this section shall disburse the amount
18 of the payment as follows:

19 (1) amounts owing under Subsections (a)(1), (2), (3),
20 and (6) are payable to the clerk of the court in which the suit is
21 pending; and

22 (2) expenses described by Subsection (a)(4) are
23 payable to the general fund of the taxing unit or to the person or
24 entity who advanced the expense.

25 SECTION 23. Section 33.51, Tax Code, is amended to read as
26 follows:

27 Sec. 33.51. WRIT OF POSSESSION. (a) If the court orders

1 the foreclosure of a tax lien and the sale of real property, the
2 judgment shall provide for the issuance by the clerk of said court
3 of a writ of possession to the purchaser at the sale or to the
4 purchaser's assigns no sooner than 20 days following the date on
5 which the purchaser's deed from the sheriff or constable is filed of
6 record.

7 (b) The officer charged with executing the writ shall place
8 the purchaser or the purchaser's assigns in possession of the
9 property described in the purchaser's deed without further order
10 from any court and in the manner provided by the writ, subject to
11 any notice to vacate that may be required to be given to a tenant
12 under Section 24.005(b), Property Code.

13 (c) The writ of possession shall order the officer executing
14 the writ to:

15 (1) post a written warning that is at least 8-1/2 by 11
16 inches on the exterior of the front door of the premises notifying
17 the occupant that the writ has been issued and that the writ will be
18 executed on or after a specific date and time stated in the warning
19 that is not sooner than the 10th day after the date the warning is
20 posted; and

21 (2) on execution of the writ:

22 (A) deliver possession of the premises to the
23 purchaser or the purchaser's assigns;

24 (B) instruct the occupants to immediately leave
25 the premises and, if the occupants fail or refuse to comply,
26 physically remove them from the premises;

27 (C) instruct the occupants to remove, or to allow

1 the purchaser or purchaser's assigns, representatives, or other
2 persons acting under the officer's supervision to remove, all
3 personal property from the premises; and

4 (D) place, or have an authorized person place,
5 the removed personal property outside the premises at a nearby
6 location, but not so as to block a public sidewalk, passageway, or
7 street and not while it is raining, sleeting, or snowing.

8 (d) The writ of possession shall authorize the officer, at
9 the officer's discretion, to engage the services of a bonded or
10 insured warehouseman to remove and store, subject to applicable
11 law, all or part of the personal property at no cost to the
12 purchaser, the purchaser's assigns, or the officer executing the
13 writ. The officer may not require the purchaser or the purchaser's
14 assigns to store the personal property.

15 (e) The writ of possession shall contain notice to the
16 officer that under Section 7.003, Civil Practice and Remedies Code,
17 the officer is not liable for damages resulting from the execution
18 of the writ if the officer executes the writ in good faith and with
19 reasonable diligence.

20 (f) The warehouseman's lien on stored property, the
21 officer's duties, and the occupants' rights of redemption as
22 provided by Section 24.0062, Property Code, are all applicable with
23 respect to any personal property that is removed under Subsection
24 (d).

25 (g) A sheriff or constable may use reasonable force in
26 executing a writ under this section.

27 (h) If a taxing unit is a purchaser and is entitled to a writ

1 of possession in the taxing unit's name:

2 (1) a bond may not be required of the taxing unit for
3 issuance or delivery of a writ of possession; and

4 (2) a fee or court cost may not be charged for issuance
5 or delivery of a writ of possession.

6 (i) In this section:

7 (1) "Premises" means all of the property described in
8 the purchaser's deed, including the buildings, dwellings, or other
9 structures located on the property.

10 (2) "Purchaser" includes a taxing unit to which
11 property is bid off under Section 34.01(j).

12 SECTION 24. Subchapter C, Chapter 33, Tax Code, is amended
13 by adding Section 33.57 to read as follows:

14 Sec. 33.57. ALTERNATIVE NOTICE OF TAX FORECLOSURE ON
15 CERTAIN PARCELS OF REAL PROPERTY. (a) In this section, "appraised
16 value" means the appraised value according to the most recent
17 appraisal roll approved by the appraisal review board.

18 (b) This section may be invoked and used by one or more
19 taxing units if there are delinquent taxes, penalties, interest,
20 and attorney's fees owing to a taxing unit on a parcel of real
21 property, and:

22 (1) the total amount of delinquent taxes, penalties,
23 interest, and attorney's fees owed exceeds the appraised value of
24 the parcel; or

25 (2) there are 10 or more years for which delinquent
26 taxes are owed on the parcel.

27 (c) One or more taxing units may file a single petition for

1 foreclosure under this section that includes multiple parcels of
2 property and multiple owners. Alternatively, separate petitions
3 may be filed and docketed separately for each parcel of property.
4 Another taxing unit with a tax claim against the same parcel may
5 intervene in an action for the purpose of establishing and
6 foreclosing its tax lien without further notice to a defendant. The
7 petition must be filed in the county in which the tax was imposed
8 and is sufficient if it is in substantially the form prescribed by
9 Section 33.43 and further alleges that:

10 (1) the amount owed in delinquent taxes, penalties,
11 interest, and attorney's fees exceeds the appraised value of the
12 parcel; or

13 (2) there are 10 or more years for which delinquent
14 taxes are owed on the parcel.

15 (d) Simultaneously with the filing of the petition under
16 this section, a taxing unit shall also file a motion with the court
17 seeking an order approving notice of the petition to each defendant
18 by certified mail in lieu of citation and, if the amount of
19 delinquent taxes, penalties, interest, and attorney's fees alleged
20 to be owed exceeds the appraised value of the parcel, waiving the
21 appointment of an attorney ad litem. The motion must be supported
22 by certified copies of tax records that show the tax years for which
23 delinquent taxes are owed, the amounts of delinquent taxes,
24 penalties, interest, and attorney's fees, and, if appropriate, the
25 appraised value of the parcel.

26 (e) The court shall approve a motion under Subsection (d) if
27 the documents in support of the motion show that:

1 (1) the amount of delinquent taxes, penalties,
2 interest, and attorney's fees that are owed exceeds the appraised
3 value of the parcel; or

4 (2) there are 10 or more years for which delinquent
5 taxes are owed on the parcel.

6 (f) Before filing a petition under this section, or as soon
7 afterwards as practicable, the taxing unit or its attorney shall
8 determine the address of each owner of a property interest in the
9 parcel for the purpose of providing notice of the pending petition.
10 If the title search, the taxing unit's tax records, and the
11 appraisal district records do not disclose an address of a person
12 with a property interest, consulting the following sources of
13 information is to be considered a reasonable effort by the taxing
14 unit or its attorney to determine the address of a person with a
15 property interest in the parcel subject to foreclosure:

16 (1) telephone directories, electronic or otherwise,
17 that cover:

18 (A) the area of any last known address for the
19 person; and

20 (B) the county in which the parcel is located;

21 (2) voter registration records in the county in which
22 the parcel is located; and

23 (3) where applicable, assumed name records maintained
24 by the county clerk of the county in which the parcel is located and
25 corporate records maintained by the secretary of state.

26 (g) Not later than the 45th day before the date on which a
27 hearing on the merits on a taxing unit's petition is scheduled, the

1 taxing unit or its attorney shall send a copy of the petition and a
2 notice by certified mail to each person whose address is determined
3 under Subsection (f), informing the person of the pending
4 foreclosure action and the scheduled hearing. A copy of each notice
5 shall be filed with the clerk of the court together with an
6 affidavit by the tax collector or by the taxing unit's attorney
7 attesting to the fact and date of mailing of the notice.

8 (h) In addition to the notice required by Subsection (g),
9 the taxing unit shall provide notice by publication and by posting
10 to all persons with a property interest in the parcel subject to
11 foreclosure. The notice shall be published in the English language
12 once a week for two weeks in a newspaper that is published in the
13 county in which the parcel is located and that has been in general
14 circulation for at least one year immediately before the date of the
15 first publication, with the first publication to be not less than
16 the 45th day before the date on which the taxing unit's petition is
17 scheduled to be heard. When returned and filed in the trial court,
18 an affidavit of the editor or publisher of the newspaper attesting
19 to the date of publication, together with a printed copy of the
20 notice as published, is sufficient proof of publication under this
21 subsection. If a newspaper is not published in the county in which
22 the parcel is located, publication in an otherwise qualifying
23 newspaper published in an adjoining county is sufficient. The
24 maximum fee for publishing the citation shall be the lowest
25 published word or line rate of that newspaper for classified
26 advertising. The notice by posting shall be in the English language
27 and given by posting a copy of the notice at the courthouse door of

1 the county in which the foreclosure is pending not less than the
2 45th day before the date on which the taxing unit's petition is
3 scheduled to be heard. Proof of the posting of the notice shall be
4 made by affidavit of the attorney for the taxing unit, or of the
5 person posting it. If the publication of the notice cannot be had
6 for the maximum fee established in this subsection, and that fact is
7 supported by the affidavit of the attorney for the taxing unit, the
8 notice by posting under this subsection is sufficient.

9 (i) The notice required by Subsections (g) and (h) must
10 include:

11 (1) a statement that foreclosure proceedings have been
12 commenced and the date the petition was filed;

13 (2) a legal description, tax account number, and, if
14 known, a street address for the parcel in which the addressee owns a
15 property interest;

16 (3) the name of the person to whom the notice is
17 addressed and the name of each other person who, according to the
18 title search, has an interest in the parcel in which the addressee
19 owns a property interest;

20 (4) the date, time, and place of the scheduled hearing
21 on the petition;

22 (5) a statement that the recipient of the notice may
23 lose whatever property interest the recipient owns in the parcel as
24 a result of the hearing and any subsequent tax sale;

25 (6) a statement explaining how a person may contest
26 the taxing unit's petition as provided by Subsection (j) and that a
27 person's interest in the parcel may be preserved by paying all

1 delinquent taxes, penalties, interest, attorney's fees, and court
2 costs before the date of the scheduled hearing on the petition;

3 (7) the name, address, and telephone number of the
4 taxing unit and the taxing unit's attorney of record; and

5 (8) the name of each other taxing unit that imposes
6 taxes on the parcel, together with a notice that any taxing unit may
7 intervene without further notice and set up its claims for
8 delinquent taxes.

9 (j) A person claiming a property interest in a parcel
10 subject to foreclosure may contest a taxing unit's petition by
11 filing with the clerk of the court a written response to the
12 petition not later than the seventh day before the date scheduled
13 for hearing on the petition and specifying in the response any
14 affirmative defense of the person. A copy of the response must be
15 served on the taxing unit's attorney of record in the manner
16 required by Rule 21a, Texas Rules of Civil Procedure. The taxing
17 unit is entitled on request to a continuance of the hearing if a
18 written response filed to a notice of the hearing contains an
19 affirmative defense or requests affirmative relief against the
20 taxing unit.

21 (k) Before entry of a judgment under this section, a taxing
22 unit may remove a parcel erroneously included in the petition and
23 may take a voluntary nonsuit as to one or more parcels of property
24 without prejudicing its action against the remaining parcels.

25 (l) If before the hearing on a taxing unit's petition the
26 taxing unit discovers a deficiency in the provision of notice under
27 this section, the taxing unit shall take reasonable steps in good

1 faith to correct the deficiency before the hearing. A notice
2 provided by Subsections (g)-(i) is in lieu of citation issued and
3 served under Rule 117a, Texas Rules of Civil Procedure. Regardless
4 of the manner in which notice under this section is given, an
5 attorney ad litem may not be appointed for a person with an interest
6 in a parcel with delinquent taxes, penalties, interest, and
7 attorney's fees against the parcel in an amount that exceeds the
8 parcel's appraised value. To the extent of any additional conflict
9 between this section and the Texas Rules of Civil Procedure, this
10 section controls. Except as otherwise provided by this section, a
11 suit brought under this section is governed generally by the Texas
12 Rules of Civil Procedure and by Subchapters C and D of this chapter.

13 (m) A judgment in favor of a taxing unit under this section
14 must be only for foreclosure of the tax lien against the parcel.
15 The judgment may not include a personal judgment against any
16 person.

17 (n) A person is considered to have been provided sufficient
18 notice of foreclosure and opportunity to be heard for purposes of a
19 proceeding under this section if the taxing unit follows the
20 procedures required by this section for notice by certified mail or
21 by publication and posting or if one or more of the following apply:

22 (1) the person had constructive notice of the hearing
23 on the merits by acquiring an interest in the parcel after the date
24 of the filing of the taxing unit's petition;

25 (2) the person appeared at the hearing on the taxing
26 unit's petition or filed a responsive pleading or other
27 communication with the clerk of the court before the date of the

1 hearing; or

2 (3) before the hearing on the taxing unit's petition,
3 the person had actual notice of the hearing.

4 SECTION 25. Section 42.23, Tax Code, is amended by adding
5 Subsections (d) and (e) to read as follows:

6 (d) Each party to an appeal is considered a party seeking
7 affirmative relief for the purpose of discovery regarding expert
8 witnesses under the Texas Rules of Civil Procedure if, on or before
9 the 120th day after the date the appeal is filed, the property
10 owner:

11 (1) makes a written offer of settlement;
12 (2) requests alternative dispute resolution; and
13 (3) designates, in response to an appropriate written
14 discovery request, which cause of action under this chapter is the
15 basis for the appeal.

16 (e) For purposes of Subsection (d), a property owner may
17 designate a cause of action under Section 42.25 or 42.26 as the
18 basis for an appeal, but may not designate a cause of action under
19 both sections as the basis for the appeal. Discovery regarding a
20 cause of action that is not specifically designated by the property
21 owner under Subsection (d) shall be conducted as provided by the
22 Texas Rules of Civil Procedure. The court may enter a protective
23 order to modify the provisions of this subsection under Rule 192.6
24 of the Texas Rules of Civil Procedure.

25 SECTION 26. Section 12.002(e), Property Code, is amended to
26 read as follows:

27 (e) A person may not file for record or have recorded in the

1 county clerk's office a plat or replat of a subdivision of real
2 property unless the plat or replat has attached to it an original
3 tax certificate from each taxing unit with jurisdiction of the real
4 property indicating that no delinquent ad valorem taxes are owed on
5 the real property. This subsection does not apply if:

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

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

13 SECTION 27. Subchapter B, Chapter 21, Property Code, is
14 amended by adding Section 21.0211 to read as follows:

15 Sec. 21.0211. PAYMENT OF AD VALOREM TAXES. (a) A court may
16 not authorize withdrawal of any money deposited under Section
17 21.021 unless the petitioner for the money files with the court:

18 (1) a tax certificate issued under Section 31.08, Tax
19 Code, by the tax collector for each taxing unit that imposes ad
20 valorem taxes on the condemned property showing that there are no
21 delinquent taxes, penalties, interest, or costs owing on the
22 condemned property or on any larger tract of which the condemned
23 property forms a part; and

24 (2) in the case of a whole taking that occurs after the
25 date the ad valorem tax bill for taxes imposed by a taxing unit on
26 the property is sent, a tax receipt issued under Section 31.075, Tax
27 Code, by the tax collector of the taxing unit that imposes ad

1 valorem taxes showing that the taxes on the condemned property for
2 the current tax year, prorated under Section 26.11, Tax Code, have
3 been paid.

4 (b) For purposes of Subsection (a)(2), a "case of a whole
5 taking" means a case in which the location, size, and boundaries of
6 the property assessed for ad valorem taxes are identical to that of
7 the condemned property.

8 SECTION 28. Section 17.091(a), Civil Practice and Remedies
9 Code, is amended to read as follows:

10 (a) In a suit to collect delinquent property taxes by the
11 state or a subdivision of the state in which a person who is a
12 defendant is a nonresident, the secretary of state is an agent for
13 service of process on that defendant if the defendant owns, has, or
14 claims an interest in or a lien against property in this state that
15 is the subject of the suit.

16 SECTION 29. (a) Section 11.43(m), Tax Code, as added by
17 this Act, applies only to eligibility for an exemption from ad
18 valorem taxation under Section 11.13(c) or (d), Tax Code, for an
19 individual 65 years of age or older for a tax year beginning on or
20 after January 1, 2006.

21 (b) Section 23.225, Tax Code, as added by this Act, and
22 Section 23.51, Tax Code, as amended by this Act, apply only to the
23 appraisal of land for a tax year that begins on or after January 1,
24 2006.

25 (c) Section 31.05(a), Tax Code, as amended by this Act,
26 applies to the adoption of a discount by a taxing unit beginning
27 with the 2005 tax year, except as provided by Subsection (d) of this

1 section.

2 (d) If a taxing unit's tax bills for the 2005 tax year are
3 mailed before the effective date of this Act, Section 31.05(a), Tax
4 Code, as amended by this Act, applies to the adoption of a discount
5 by the taxing unit beginning with the 2006 tax year, and the law in
6 effect when the bills were mailed applies to the 2005 tax year with
7 respect to that taxing unit.

8 (e) Section 31.073, Tax Code, as amended by this Act,
9 applies only to payments of taxes, penalties, or interest that are
10 made on or after the effective date of this Act.

11 (f) Section 32.05, Tax Code, as amended by this Act, applies
12 to any lien, regardless of the date on which it arose, and to any
13 cause of action pending on the effective date of this Act or brought
14 after that date.

15 (g) Section 33.011, Tax Code, as amended by this Act,
16 applies only to a request for a waiver of penalty or interest made
17 on or after the effective date of this Act. A request for a waiver
18 made before the effective date of this Act is governed by the law as
19 it existed immediately before the effective date of this Act, and
20 the former law is continued in effect for that purpose.

21 (h) Section 33.02, Tax Code, as amended by this Act, applies
22 to an installment agreement entered before, on, or after the
23 effective date of this Act.

24 (i) Section 33.22, Tax Code, as amended by this Act, applies
25 only to a tax warrant proceeding pending on the effective date of
26 this Act or brought after that date.

27 (j) Section 33.23, Tax Code, as amended by this Act, applies

1 only to an installment agreement Section 33.23, Tax Code, as
2 amended by this Act, applies only to a tax warrant issued on or
3 after the effective date of this Act. A tax warrant issued before
4 the effective date of this Act is governed by the law as it existed
5 immediately before the effective date of this Act, and the former
6 law is continued in effect for that purpose.

7 (k) Section 33.25, Tax Code, as amended by this Act, applies
8 only to a tax warrant proceeding in which the application for a tax
9 warrant was filed on or after the effective date of this Act. A tax
10 warrant proceeding commenced by application before the effective
11 date of this Act is governed by the law as it existed immediately
12 before the effective date of this Act, and the former law is
13 continued in effect for that purpose.

14 (l) Section 33.48, Tax Code, as amended by this Act, applies
15 only to a cause of action pending on the effective date of this Act
16 or brought after that date.

17 (m) Section 33.51, Tax Code, as amended by this Act, applies
18 to a writ of possession that is based on a judgment entered before,
19 on, or after the effective date of this Act.

20 (n) Section 33.57, Tax Code, as added by this Act, applies
21 only to a cause of action pending on the effective date of this Act
22 or brought after the effective date of this Act.

23 (o) Section 42.23, Tax Code, as amended by this Act, applies
24 only to an appeal of an appraisal review board order if the appeal
25 is filed or amended on or after the effective date of this Act. An
26 appeal filed or amended before the effective date of this Act is
27 covered by the law in effect when the appeal was filed or amended,

1 and the former law is continued in effect for that purpose.

2 (p) Section 12.002(e), Property Code, as amended by this
3 Act, applies only to a plat or replat of a subdivision that is filed
4 for recordation on or after the effective date of this Act. A plat
5 or replat of a subdivision that was filed for recordation before the
6 effective date of this Act is governed by the law in effect
7 immediately before the effective date of this Act, and the former
8 law is continued in effect for that purpose.

9 (q) Section 21.0211, Property Code, as added by this Act,
10 applies only to an eminent domain proceeding that is commenced on or
11 after the effective date of this Act. An eminent domain proceeding
12 commenced before the effective date of this Act is governed by the
13 law as it existed immediately before the effective date of this Act,
14 and the former law is continued in effect for that purpose.

15 (r) Section 17.091, Civil Practice and Remedies Code, as
16 amended by this Act, applies only to a cause of action pending on
17 the effective date of this Act or brought after the effective date
18 of this Act.

19 SECTION 30. This Act takes effect September 1, 2005.

David Newkirk

President of the Senate

Jim Cusick

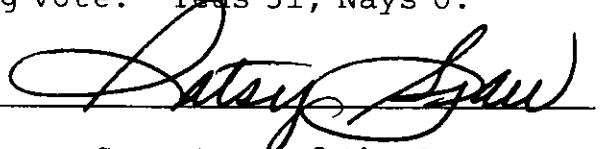
Speaker of the House

I certify that H.B. No. 2491 was passed by the House on April 29, 2005, by a non-record vote; that the House refused to concur in Senate amendments to H.B. No. 2491 on May 27, 2005, and requested the appointment of a conference committee to consider the differences between the two houses; and that the House adopted the conference committee report on H.B. No. 2491 on May 29, 2005, by a non-record vote.

Robert Hanay

Chief Clerk of the House

I certify that H.B. No. 2491 was passed by the Senate, with amendments, on May 24, 2005, by the following vote: Yeas 31, Nays 0; at the request of the House, the Senate appointed a conference committee to consider the differences between the two houses; and that the Senate adopted the conference committee report on H.B. No. 2491 on May 29, 2005, by the following vote: Yeas 31, Nays 0.

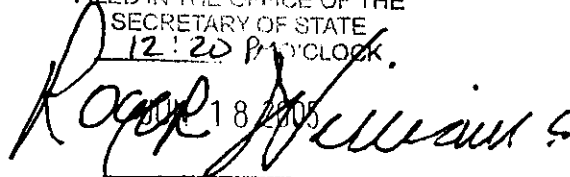

Secretary of the Senate

APPROVED: 18 JUNE '05

Date


Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
12:20 P.M. CLOCK.


Secretary of State