

1 AN ACT
2 relating to the filing for record of a plat or replat of a
3 subdivision of real property.

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

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

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

1 person acquired the real property from a decedent under a will or by
2 inheritance and those persons owning an undivided interest in the
3 property obtained approval to subdivide the property to provide
4 each person with a divided interest and a separate title to the
5 property.

6 SECTION 2. Section 31.075(a), Tax Code, is amended to read
7 as follows:

8 (a) At the request of a property owner or a property owner's
9 agent, the collector for a taxing unit shall issue a receipt showing
10 the taxable value and the amount of tax imposed by the unit on the
11 property in one or more tax years for which the information is
12 requested, the tax rate for each of those tax years, and the amount
13 of tax paid in each of those years. The receipt must describe the
14 property in the manner prescribed by the comptroller. If the amount
15 of the tax for the current year has not been calculated when the
16 request is made, the collector shall on request issue to the
17 property owner or agent a statement indicating that taxes for the
18 current year have not been calculated.

19 SECTION 3. This Act takes effect September 1, 2005.

David Bushurst

President of the Senate

Jim Cuddeback

Speaker of the House

I certify that H.B. No. 3101 was passed by the House on April 14, 2005, by a non-record vote.

Robert Haney

Chief Clerk of the House

I certify that H.B. No. 3101 was passed by the Senate on May 25, 2005, by the following vote: Yeas 31, Nays 0.

Patsy Saw

Secretary of the Senate

APPROVED:

18 JUNE '05

Date

Rick Perry
Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
12:20 PM O'CLOCK

Roger Williams

Secretary of State