

## **BILL ANALYSIS**

Senate Research Center

H.B. 1610  
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### **DIGEST**

Currently, Section 33.53 of the Tax Code provides that a court shall order the sale of property to satisfy the amount of judgment in a suit for foreclosure of a tax lien. If the property owner pays the tax judgment prior to the sale of the property, there are no requirements for the taxing unit to file or record a release of lien in the deed records of the county. H.B. 1610 allows property owners to receive and have recorded in the deed records a release of tax lien on their property if the owner pays the amount of the judgment before the property is sold.

### **PURPOSE**

As proposed, H.B. 1610 establishes a filing requirement of a release of a judgment lien for ad valorem taxes on payment of the amount of the judgment.

### **RULEMAKING AUTHORITY**

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 33.53, Tax Code, as follows:

Sec. 33.53. New heading: ORDER OF SALE; PAYMENT BEFORE SALE. Requires the taxing unit, if the owner pays the amount of the judgment before the property is sold, to release the tax lien held by the taxing unit on the property and file for record with the clerk of the court in which the judgment was rendered a release of the lien.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 1997.

SECTION 4. Emergency clause.