

## **BILL ANALYSIS**

Senate Research Center  
80R944 JPL-F

S.B. 581  
By: Hegar  
Intergovernmental Relations  
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As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Currently, Texas law requires that certain documentation regarding the payment of ad valorem taxes be submitted when a person files for records or has recorded in the county clerk's office a plat or replat of a subdivision of real property. A similar provision does not exist regarding a person who files for record or to have recorded a plat or replat regarding a condominium.

As proposed, S.B. 581 requires the same documentation required for the payment of ad valorem taxes when a person files for record or has recorded in the county clerk's office a plat or replat of a subdivision of real property to be extended to amended plats and replats, and to set forth the same filing requirements for condominiums.

### **RULEMAKING AUTHORITY**

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

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 12.002(e), Property Code, as follows:

(e) Prohibits a person from filing for record or having recorded in the county clerk's office a plat, replat, amended plat, or amended replat of a subdivision of real property unless it has attached to it an original tax certificate from each taxing unit with jurisdiction of the real property indicating that no delinquent ad valorem taxes are owed on the real property. Makes conforming changes.

SECTION 2. Amends Section 82.051, Property Code, by amending Subsection (d) and adding Subsection (f), as follows:

(d) Makes nonsubstantive changes. Requires that the book for condominium plat records be the same size and type as that for recording subdivision plats if the county clerk maintains a book for condominium plat records.

(f) Prohibits a person from filing for record or having recorded in the county clerk's office a plat, replat, amended plat, or amended replat of a condominium unless it has attached to it an original tax certificate from each taxing unit with jurisdiction of the real property indicating that no delinquent ad valorem taxes are owed on the real property. Sets forth specific requirements for attaching a tax receipt showing the payment of taxes due or a statement showing that the taxes have yet to be calculated. Provides that this subsection does not apply if a taxing unit acquired the condominium for public use through eminent domain proceedings or voluntary sale.

SECTION 3. Effective date: September 1, 2007.