

## **BILL ANALYSIS**

Senate Research Center  
81R4103 UM-F

H.B. 1407  
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Finance  
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Engrossed

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

Pursuant to Section 34.21(f), Tax Code, an owner of real property sold at a tax sale may redeem the property by paying the statutorily required amount to the county assessor-collector. The owner must provide an affidavit establishing certain facts before the assessor-collector is obligated to carry out the redemption. Under current law, the facts provided by an owner in the affidavit need not include the nature and use of the property or the timeliness of the redemption.

H.B. 1407 requires an owner of real property to state in the affidavit that the owner's redemption period has not expired, thus absolving the assessor-collector of making fact determinations regarding that issue. The bill also reinforces that an assessor-collector is not liable for acting in reliance upon the statements made in the affidavit.

### **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 34.21, Tax Code, by amending Subsection (f) and adding Subsection (f-1), as follows:

(f) Authorizes the owner of real property sold at a tax sale to redeem the real property by paying the required amount prescribed by this section to the assessor-collector for the county in which the property was sold, if the owner of the real property makes an affidavit stating:

(1) that the period in which the owner's right of redemption is required to be exercised has not expired; and

(2) that the owner has made diligent search in the county in which the property is located for the purchaser at the tax sale or for the purchaser at resale, and has failed to find the purchaser, that the purchaser is not a resident of the county in which the property is located, that the owner and the purchaser cannot agree on the amount of redemption money due, or that the purchaser refuses to give the owner a quitclaim deed to the property. Deletes existing text relating to authorizing the owner to redeem the land by paying the required amount as prescribed by this section to the assessor-collector for the county in which the property described has been redeemed.

(f-1) Requires that an assessor-collector who receives an affidavit and payment under Subsection (f) accept that the assertions set out in the affidavit are true and correct. Provides that an assessor-collector is not liable to any person for performing the assessor-collector's duties under this subsection in reliance on the assertions contained in an affidavit.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2009.