

BILL ANALYSIS

Senate Research Center
78R2783 JD-D

S.J.R. 37
By: Staples
Finance
5/3/2003
As Filed

DIGEST AND PURPOSE

Currently, the owner of a homestead or agricultural land has two years to reclaim land seized and sold because of tax foreclosure. An owner of a mineral interest only has six months. As proposed, S.J.R. 37 allows the owner of a mineral interest two years to reclaim any interests taken by the county. This joint resolution also requires the proposed constitutional amendment to be submitted to voters at an election to be held on November 4, 2003.

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 Sections 13(c) and (d), Article VIII, Texas Constitution, as follows:

(c) Adds a mineral interest sold for unpaid taxes to the list of types of property a former owner has the right to redeem within two years from the date of the filing for record of the Purchaser's Deed if certain conditions apply. Deletes existing language related to land sold for unpaid taxes.

(d) Authorizes the legislature, if the residence homestead or land designated for agricultural use, rather than property, is sold pursuant to a suit to enforce the collection of unpaid taxes, to limit the application of Subsection (c) of this section to property used as a residence homestead when the suit was filed and to land designated for agricultural use when the suit was filed.

SECTION 2. TEMPORARY PROVISION. (a) Provides that this temporary provision applies to the constitutional amendment proposed by the 78th Legislature, Regular Session, 2003, to establish a two-year period for the redemption of a mineral interest sold for unpaid ad valorem taxes at a tax sale and expires January 1, 2005.

(b) Makes the application of the amendments to Sections 13(c) and (d), Article VIII, of this constitution prospective to January 1, 2004.

SECTION 3. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 4, 2003. Requires the ballot to be printed to permit voting for or against this certain proposition.