

**CHAPTER 761**

**H.B. No. 2299**

**An Act relating to the notice of delinquency given to persons whose names appear on the delinquent property tax roll of a taxing unit.**

*Be it enacted by the Legislature of the State of Texas:*

**SECTION 1.** Section 33.04, Tax Code, is amended to read as follows:

Sec. 33.04. NOTICE OF DELINQUENCY. (a) At least once each year the collector for a taxing unit shall deliver a notice of delinquency to each person whose name appears on the current delinquent tax roll. However, the notice need not be delivered if:

(1) a bill for the tax was not mailed pursuant to the authorization provided by Section 31.01(f) [~~Subsection (f) of Sec. 31.01~~] of this code; or

(2) the collector does not know and by exercising reasonable diligence cannot determine the delinquent taxpayer's name and address.

(b) In addition to the notice required by Subsection (a) of this section, the tax collector for each taxing unit in each year divisible by five shall deliver by mail a written notice of delinquency to each person who owes a tax that has been delinquent more than one year and whose name and mailing address are known to the collector or can be determined by the exercise of reasonable diligence. He shall state in the notice the amount of the delinquent tax, penalties, and interest due, the description of the property on which the tax was imposed, and the year for which the tax is delinquent. If the person owes delinquent taxes for more than one year or on more than one property, the collector may include all the delinquent taxes the person owes in a single notice.

(c) ~~[The collector shall deliver the notice required by Subsection (b) of this section by mail if the collector knows or by exercising reasonable diligence can determine the delinquent taxpayer's name and mailing address. However, if the collector cannot determine the delinquent taxpayer's name or mailing address by exercising reasonable diligence, he may deliver the notice by publishing it in a newspaper.]~~

~~[(d)]~~ Penalties and interest on a tax delinquent more than five years or a multiple of five years are cancelled and may not be collected if the collector has not delivered the notice required by Subsection (b) of this section in each year that is divisible by five following the date on which the tax first became delinquent for one year.

**SECTION 2.** The change in law made by this Act applies to the notice required to be given by Sections 33.04(a) and (b), Tax Code, in 1985. Penalties and interest on a delinquent tax are not canceled under Section 33.04 for failure to deliver a notice required by Section 33.04(b), as it existed before the effective date of this Act, if the notice is not required by Section 33.04(b), as amended by this Act.

**SECTION 3.** The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed by the House on May 17, 1985, by a non-record vote; passed by the Senate on May 26, 1985, by the following vote: Yeas 31, Nays 0.

Approved: June 14, 1985

Effective: August 26, 1985