

**SUBJECT:** Granting right to repurchase property for which property taxes are owed

**COMMITTEE:** Land & Resource Management — favorable, without amendment

**VOTE:** 7 ayes — Gates, Lalani, Alders, Hinojosa, Hunter, Morgan, Virdell  
0 nays  
2 absent — Y. Davis, R. Lopez

**WITNESSES:** None

**BACKGROUND:** Some have suggested that if an entity that acquired property through eminent domain fails to meet its property tax responsibilities for the property, the original owners should be given a chance to repurchase the property.

**DIGEST:** HB 2011 would amend Property Code to specify that a person from whom a real property interest was acquired through eminent domain for a public use would be entitled to repurchase the property if the entity that acquired the property had an obligation to pay ad valorem taxes on the property and had failed to pay any of the taxes within two years of the taxes being due. No later than the 180th day after an entity that acquired such property determined that the former property owner was entitled to repurchase the property, the entity would have send a notice to the previous property owner or the owner’s heirs, successors, or assigns, including a statement regarding the unpaid taxes.

The bill would authorize an owner whose real property was acquired by an entity responsible for paying ad valorem taxes on the property, or the owners heirs, successors, or assigns to request at any time after the 18-month anniversary of the acquisition, but no more than once annually, that the condemning entity make a determination and provide information regarding whether all such taxes had been paid or, if not, the unpaid amount, due date, and whether the entity had a good faith intention to pay the unpaid taxes.

A person entitled to repurchase real property under HB 2011 would be authorized to inform the entity that acquired the property of the person's intent to repurchase the property before the applicable notice was required or requested information provided by the acquiring entity.

The bill would take effect September 1, 2025.