

HARRIS COUNTY POLICY AND PROCEDURE

On September 1, 2011	Tax Certificate will be required to have a print date of 9-1-2011 stating that 2011 taxes have not be calculated and/or certified.
November 8, 2011*	HC will accept your Tax Certificates dated 9-1-2011 with an original receipt showing all 2011 taxes PAID IN FULL through 01-31-2012.
February 1, 2012	New Tax Certificates will be required with a February 1, 2012 date until September 2, 2012 at which time this cycle begins all over again.

\*Date subject to change each year.

PROPERTY CODE

CHAPTER 12. RECORDING OF INSTRUMENTS

§ 12.001. INSTRUMENTS CONCERNING PROPERTY.

(a) An instrument concerning real or personal property may be recorded if it has been acknowledged, sworn to with a proper jurat, or proved according to law.

(b) An instrument conveying real property may not be recorded unless it is signed and acknowledged or sworn to by the grantor in the presence of two or more credible subscribing witnesses or acknowledged or sworn to before and certified by an officer authorized to take acknowledgements or oaths, as applicable.

(c) This section does not require the acknowledgement or swearing or prohibit the recording of a financing statement, a security agreement filed as a financing statement, or a continuation statement filed for record under the Business & Commerce Code.

(d) The failure of a notary public to attach an official seal to an acknowledgment, a jurat, or other proof taken outside this state but inside the United States or its territories renders the acknowledgment, jurat, or other proof invalid only if the jurisdiction in which the acknowledgment, jurat, or other proof is taken requires the notary public to attach the seal.

Acts 1983, 68th Leg., p. 3489, ch. 576, § 1, eff. Jan. 1, 1984. Amended by Acts 1989, 71st Leg., ch. 162, § 2, eff. Sept. 1, 1989; Acts 1995, 74th Leg., ch. 603, § 2, eff. June 14, 1995.

§ 12.0011. INSTRUMENTS CONCERNING PROPERTY: ORIGINAL SIGNATURE REQUIRED FOR CERTAIN INSTRUMENTS.

(a) For the purposes of this section, "paper document" means a document received by a county clerk in a form that is not electronic.

(b) A paper document concerning real or personal property may not be recorded or serve as notice of the paper document unless:

(1) the paper document contains an original signature or signatures that are acknowledged, sworn to with a proper jurat, or proved according to law; or

(2) the paper document is attached as an exhibit to a paper affidavit or other document that has an original signature or signatures that are acknowledged, sworn to with a proper jurat, or proved according to law.

(c) An original signature may not be required for an electronic instrument or other document that complies with the requirements of Chapter 15 of this code, Chapter 195, Local Government Code, Chapter 43, Business & Commerce Code, or other applicable law.

Added by Acts 2007, 80th Leg., R.S., Ch. [213](#), § 1, eff. September 1, 2007.

**§ 12.002. SUBDIVISION PLAT; PENALTY.**

(a) The county clerk or a deputy of the clerk with whom a plat or replat of a subdivision of real property is filed for recording shall determine whether the plat or replat is required by law to be approved by a county or municipal authority or both. The clerk or deputy may not record a plat or replat unless it is approved as provided by law by the appropriate authority and unless the plat or replat has attached to it the documents required by Subsection (e) or by Section 212.0105 or 232.023, Local Government Code, if applicable. If a plat or replat does not indicate whether land covered by the plat or replat is in the extraterritorial jurisdiction of the municipality, the county clerk may require the person filing the plat or replat for recording to file with the clerk an affidavit stating that information.

(b) A person may not file for record or have recorded in the county clerk's office a plat or replat of a subdivision of real property unless it is approved as provided by law by the appropriate authority and unless the plat or replat has attached to it the documents required by Section 212.0105 or 232.023, Local Government Code, if applicable.

(c) Except as provided by Subsection (d), a person who subdivides real property may not use the subdivision's description in a deed of conveyance, a contract for a deed, or a contract of sale or other executory contract to convey that is delivered to a purchaser unless the plat or replat of the subdivision is approved and is filed for record with the county clerk of the county in which the property is located and unless the plat or replat has attached to it the documents required by Subsection (e) or by Section 212.0105 or 232.023, Local Government Code, if applicable.

(d) Except in the case of a subdivision located in a county to which Subchapter B, Chapter 232, Local Government Code, applies, Subsection (c) does not apply to using a subdivision's description in a contract to convey real property before the plat or replat of the subdivision is approved and is filed for record with the county clerk if:

(1) the conveyance is expressly contingent on approval and recording of the final plat; and

(2) the purchaser is not given use or occupancy of the real property conveyed before the recording of the final plat.

(e) A person may not file for record or have recorded in the county clerk's office a plat, replat, or amended plat or replat of a subdivision of real property unless the plat, replat, or amended plat or replat 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. If the plat, replat, or amended plat or replat is filed after September 1 of a year, the plat, replat, or amended plat or replat must also have attached to it a tax receipt issued by the collector for each taxing unit with jurisdiction of the property indicating that the taxes imposed by the taxing unit for the current year have been paid or, if the taxes for the current year have not been calculated, a statement from the collector for the taxing unit indicating that the taxes to be imposed by that taxing unit for the current year have not been calculated. If the tax certificate for a taxing unit does not cover the preceding year, the plat, replat, or amended plat or replat must also have attached to it a tax receipt issued by the collector for the taxing unit indicating that the taxes imposed by the taxing unit for the preceding year have been paid. This subsection does not apply if:

(1) more than one person acquired the real property from a decedent under a will or by inheritance and those persons owning an undivided interest in the property obtained approval to subdivide the property to provide each person with a divided interest and a separate title to the property; or

(2) a taxing unit acquired the real property for public use through eminent domain proceedings or voluntary sale.

(f) A person commits an offense if the person violates Subsection (b), (c), or (e). An offense under this subsection is a misdemeanor punishable by a fine of not less than \$10 or more than \$1,000, by confinement in the county jail for a term not to exceed 90 days, or by both the fine and confinement. Each violation constitutes a separate offense and also constitutes prima facie evidence of an attempt to defraud.

(g) This section does not apply to a partition by a court.

Acts 1983, 68th Leg., p. 3489, ch. 576, § 1, eff. Jan. 1, 1984. Amended by Acts 1987, 70th Leg., ch. 149, § 22, eff. Sept. 1, 1987; Acts 1989, 71st Leg., ch. 624, § 3.09, eff. Sept. 1, 1989; Acts 1991, 72nd Leg., ch. 570, § 1, eff. June 15, 1991; Acts 1997, 75th Leg., ch. 583, § 1, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 404, § 27, eff. Sept. 1, 1999; Acts 1999, 76th Leg., ch. 812, § 1, eff. Sept. 1, 1999; Acts 1999, 76th Leg., ch. 1382, § 8, eff. June 19, 1999.

Amended by:

Acts 2005, 79th Leg., Ch. [1126](#), § 26, eff. September 1, 2005.  
Acts 2005, 79th Leg., Ch. [1154](#), § 1, eff. September 1, 2005.  
Acts 2007, 80th Leg., R.S., Ch. [289](#), § 1, eff. September 1, 2007.

