

By: Bailes, White, Rogers

H.B. No. 1090

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the appraisal for ad valorem tax purposes of real  
3 property that was erroneously omitted from an appraisal roll in a  
4 previous year.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 25.21(a), Tax Code, is amended to read as  
7 follows:

8 (a) If the chief appraiser discovers that real property was  
9 omitted from an appraisal roll in any one of the three [~~five~~]  
10 preceding tax years or that personal property was omitted from an  
11 appraisal roll in one of the two preceding tax years, the chief  
12 appraiser [~~he~~] shall appraise the property as of January 1 of each  
13 tax year that it was omitted and enter the property and its  
14 appraised value in the appraisal records.

15 SECTION 2. This Act takes effect September 1, 2021.