

By: Bailes

H.B. No. 1090

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the appraisal for ad valorem tax purposes of property  
3 that was erroneously omitted from an appraisal roll in a previous  
4 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 five preceding~~  
10 ~~years or that personal~~] property was omitted from an appraisal roll  
11 in one of the three [~~two~~] preceding tax years, the chief appraiser  
12 [~~he~~] shall appraise the property as of January 1 of each tax year  
13 that it was omitted and enter the property and its appraised value  
14 in the appraisal records.

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