

AN ACT

relating to the payment of ad valorem taxes on property erroneously omitted from a tax roll and to the waiver of penalties and interest on an ad valorem tax that becomes delinquent due to the error of a taxing unit or appraisal district.

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

SECTION 1. Section 31.04, Tax Code, is amended by adding Subsection (a-1) and amending Subsection (e) to read as follows:

(a-1) If a tax bill is mailed that includes taxes for one or more preceding tax years because the property was erroneously omitted from the tax roll in those tax years, the delinquency date provided by Section 31.02 is postponed to February 1 of the first year that will provide a period of at least 180 days after the date the tax bill is mailed in which to pay the taxes before they become delinquent.

(e) If the delinquency date for a tax is postponed under Subsection (a) or (a-1) [~~of this section~~], that postponed delinquency date is the date on which penalties and interest begin to be incurred on the tax as provided by Section 33.01 [~~of this code~~].

SECTION 2. Subsection (a), Section 33.011, Tax Code, is amended to read as follows:

(a) The governing body of a taxing unit:

(1) shall waive penalties and may provide for the

1 waiver of interest on a delinquent tax if an act or omission of an
2 officer, employee, or agent of the taxing unit or the appraisal
3 district in which the taxing unit participates caused or resulted
4 in the taxpayer's failure to pay the tax before delinquency and if
5 the tax is paid not later than the 21st day after [~~third anniversary~~
6 ~~of~~] the date the taxpayer knows or should know of the delinquency;
7 and

8 (2) may waive penalties and provide for the waiver of
9 interest on a delinquent tax if the property for which the tax is
10 owed is acquired by a religious organization that qualifies the
11 property for exemption under Section 11.20 before the first
12 anniversary of the date the religious organization acquires the
13 property.

14 SECTION 3. The change in law made by this Act to Section
15 31.04, Tax Code, applies only to a tax bill mailed on or after the
16 effective date of this Act. A tax bill mailed before the effective
17 date of this Act is covered by Section 31.04, Tax Code, as it exists
18 when the tax bill is mailed, and the former law is continued in
19 effect for that purpose.

20 SECTION 4. This Act takes effect September 1, 2003.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 725 passed the Senate on May 1, 2003, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 725 passed the House on May 10, 2003, by a non-record vote.

Chief Clerk of the House

Approved:

Date

Governor