

By: Wentworth

S.B. No. 725

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the payment of ad valorem taxes on property erroneously
3 omitted from a tax roll and to the waiver of penalties and interest
4 on an ad valorem tax that becomes delinquent due to the error of a
5 taxing unit or appraisal district.

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

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

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

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

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

24 (a) The governing body of a taxing unit:

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

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

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

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