

By: Gattis

H.B. No. 837

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the authority of a taxing unit to elect not to collect
3 ad valorem taxes on real property erroneously omitted from the
4 appraisal roll or tax roll in a previous year.

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

6 SECTION 1. Section 25.21, Tax Code, is amended by adding
7 Subsection (c) to read as follows:

8 (c) If real property was erroneously omitted from the
9 appraisal roll or tax roll for a taxing unit for any of the five
10 preceding tax years, the governing body of the taxing unit may:

11 (1) elect not to collect all or part of the taxes
12 imposed on the real property for that tax year or any penalties or
13 interest due on those taxes; and

14 (2) authorize the collector for the taxing unit to
15 enter a written agreement with the person liable for the taxes,
16 penalties, and interest for payment in installments of all or part
17 of the taxes, penalties, and interest that are due the taxing unit.

18 SECTION 2. This Act takes effect immediately if it receives
19 a vote of two-thirds of all the members elected to each house, as
20 provided by Section 39, Article III, Texas Constitution. If this
21 Act does not receive the vote necessary for immediate effect, this
22 Act takes effect on the 91st day after the last day of the
23 legislative session.