By:  Sanford (Senate Sponsor - Fallon) H.B. No. 1815

(In the Senate - Received from the House April 23, 2019; April 24, 2019, read first time and referred to Committee on Property Tax; May 13, 2019, reported favorably by the following vote: Yeas 5, Nays 0; May 13, 2019, sent to printer.)

COMMITTEE VOTE

               Yea Nay Absent  PNV

Bettencourt     X

Paxton          X

Creighton       X

Hancock         X

Hinojosa        X

A BILL TO BE ENTITLED

AN ACT

relating to the deadline for filing an application for an allocation of the value of certain property for ad valorem tax purposes.

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

SECTION 1.  Section 21.09(b), Tax Code, is amended to read as follows:

(b)  A person claiming an allocation must apply for the allocation each year the person claims the allocation. A person claiming an allocation must file a completed allocation application form before May [~~April~~] 1 and must provide the information required by the form. If the property was not on the appraisal roll in the preceding year, the deadline for filing the allocation application form is extended to the 30th day after the date of receipt of the notice of appraised value required by Section 25.19(a)(3). For good cause shown, the chief appraiser shall extend the deadline for filing an allocation application form by written order for a period not to exceed 30 days.

SECTION 2.  This Act applies only to the allocation of the value of property for ad valorem tax purposes for a tax year beginning on or after the effective date of this Act.

SECTION 3.  This Act takes effect January 1, 2020.

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