86R6351 LHC-D

By:  Bailes H.B. No. 2124

A BILL TO BE ENTITLED

AN ACT

relating to the treatment for ad valorem tax purposes of property that was erroneously omitted from an appraisal roll in a previous year.

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

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

(a)  If the chief appraiser discovers that [~~real property was omitted from an appraisal roll in any one of the five preceding years or that personal~~] property was omitted from an appraisal roll in one of the two preceding tax years, the chief appraiser [~~he~~] shall appraise the property as of January 1 of each tax year that it was omitted and enter the property and its appraised value in the appraisal records.

(c)  If property was erroneously omitted from the appraisal roll or tax roll for a taxing unit for one of the two preceding tax years, the governing body of the taxing unit may:

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

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

SECTION 2.  This Act takes effect September 1, 2019.