

By: Sanford

H.B. No. 1815

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the deadline for filing an application for an
3 allocation of the value of certain property for ad valorem tax
4 purposes.

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

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

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

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

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