

1-1 By: Sanford (Senate Sponsor - Fallon) H.B. No. 1815  
1-2 (In the Senate - Received from the House April 23, 2019;  
1-3 April 24, 2019, read first time and referred to Committee on  
1-4 Property Tax; May 13, 2019, reported favorably by the following  
1-5 vote: Yeas 5, Nays 0; May 13, 2019, sent to printer.)

1-6 COMMITTEE VOTE

|      | Yea      | Nay | Absent | PNV |
|------|----------|-----|--------|-----|
| 1-7  |          |     |        |     |
| 1-8  | <u>X</u> |     |        |     |
| 1-9  | <u>X</u> |     |        |     |
| 1-10 | <u>X</u> |     |        |     |
| 1-11 | <u>X</u> |     |        |     |
| 1-12 | <u>X</u> |     |        |     |

1-13 A BILL TO BE ENTITLED  
1-14 AN ACT

1-15 relating to the deadline for filing an application for an  
1-16 allocation of the value of certain property for ad valorem tax  
1-17 purposes.

1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-19 SECTION 1. Section 21.09(b), Tax Code, is amended to read as  
1-20 follows:

1-21 (b) A person claiming an allocation must apply for the  
1-22 allocation each year the person claims the allocation. A person  
1-23 claiming an allocation must file a completed allocation application  
1-24 form before May [~~April~~] 1 and must provide the information required  
1-25 by the form. If the property was not on the appraisal roll in the  
1-26 preceding year, the deadline for filing the allocation application  
1-27 form is extended to the 30th day after the date of receipt of the  
1-28 notice of appraised value required by Section 25.19(a)(3). For  
1-29 good cause shown, the chief appraiser shall extend the deadline for  
1-30 filing an allocation application form by written order for a period  
1-31 not to exceed 30 days.

1-32 SECTION 2. This Act applies only to the allocation of the  
1-33 value of property for ad valorem tax purposes for a tax year  
1-34 beginning on or after the effective date of this Act.

1-35 SECTION 3. This Act takes effect January 1, 2020.

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