

By: Bailes

H.B. No. 2124

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the treatment for ad valorem tax purposes of property
3 that was erroneously omitted from an appraisal roll in a previous
4 year.

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

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

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

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

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

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

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