By:  White H.B. No. 494

A BILL TO BE ENTITLED

AN ACT

relating to the appraisal for ad valorem tax purposes of certain 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 to read as follows:

Sec. 25.21.  OMITTED PROPERTY. (a) If the chief appraiser discovers that real property was omitted from an appraisal roll in any one of the five preceding tax years or that personal property was omitted from an appraisal roll in one of the two preceding tax years, the chief appraiser may, or shall if otherwise required by law, [~~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.

(b)  If the chief appraiser enters the property in the appraisal records under Subsection (a), the entry must [~~The entry shall~~] show that the appraisal is for property that was omitted from an appraisal roll in a prior year and must [~~shall~~] indicate the year and the appraised value for each year.

SECTION 2.  This Act takes effect September 1, 2021.