87R1838 LHC-D

By:  Bailes H.B. No. 1090

A BILL TO BE ENTITLED

AN ACT

relating to the appraisal 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(a), Tax Code, is amended 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 three [~~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.

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