By:  Bailes, Rogers, White H.B. No. 1090

     (Senate Sponsor - Nichols)

(In the Senate - Received from the House May 10, 2021; May 11, 2021, read first time and referred to Committee on Local Government; May 22, 2021, reported favorably by the following vote: Yeas 8, Nays 0; May 22, 2021, sent to printer.)

COMMITTEE VOTE

                 Yea Nay Absent  PNV

Bettencourt       X

Menéndez          X

Eckhardt          X

Gutierrez                   X

Hall              X

Nichols           X

Paxton            X

Springer          X

Zaffirini         X

A BILL TO BE ENTITLED

AN ACT

relating to the appraisal for ad valorem tax purposes of real 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 three [~~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 [~~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.

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