

By: White

H.B. No. 494

A BILL TO BE ENTITLED

AN ACT

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

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

6 SECTION 1. Section 25.21, Tax Code, is amended to read as  
7 follows:

8 Sec. 25.21. OMITTED PROPERTY. (a) If the chief appraiser  
9 discovers that real property was omitted from an appraisal roll in  
10 any one of the five preceding tax years or that personal property  
11 was omitted from an appraisal roll in one of the two preceding tax  
12 years, the chief appraiser may, or shall if otherwise required by  
13 law, [he shall] appraise the property as of January 1 of each tax  
14 year that it was omitted and enter the property and its appraised  
15 value in the appraisal records.

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

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