

By: White

H.B. No. 984

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.