

1-1 By: Bailes, Rogers, White H.B. No. 1090
 1-2 (Senate Sponsor - Nichols)
 1-3 (In the Senate - Received from the House May 10, 2021;
 1-4 May 11, 2021, read first time and referred to Committee on Local
 1-5 Government; May 22, 2021, reported favorably by the following
 1-6 vote: Yeas 8, Nays 0; May 22, 2021, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8 Bettencourt	X			
1-9 Menéndez	X			
1-10 Eckhardt	X			
1-11 Gutierrez			X	
1-12 Hall	X			
1-13 Nichols	X			
1-14 Paxton	X			
1-15 Springer	X			
1-16 Zaffirini	X			

1-18 A BILL TO BE ENTITLED
 1-19 AN ACT

1-20 relating to the appraisal for ad valorem tax purposes of real
 1-21 property that was erroneously omitted from an appraisal roll in a
 1-22 previous year.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Section 25.21(a), Tax Code, is amended to read as
 1-25 follows:

1-26 (a) If the chief appraiser discovers that real property was
 1-27 omitted from an appraisal roll in any one of the three [~~five~~]
 1-28 preceding tax years or that personal property was omitted from an
 1-29 appraisal roll in one of the two preceding tax years, the chief
 1-30 appraiser [~~he~~] shall appraise the property as of January 1 of each
 1-31 tax year that it was omitted and enter the property and its
 1-32 appraised value in the appraisal records.

1-33 SECTION 2. This Act takes effect September 1, 2021.

1-34 * * * * *