

SUBJECT: Shortening the time frame that property omitted from roll can be appraised

COMMITTEE: Ways and Means — committee substitute recommended

VOTE: 11 ayes — Meyer, Thierry, Button, Cole, Guerra, Martinez Fischer,  
Murphy, Noble, Rodriguez, Sanford, Shine

0 nays

WITNESSES: For — (*Registered, but did not testify*: Jeff LeBlanc)

Against — (*Registered, but did not testify*: Julie Wheeler, Travis County  
Commissioners Court)

On — (*Registered, but did not testify*: Korry Castillo, Comptroller of  
Public Accounts)

BACKGROUND: Under Tax Code sec. 25.21, if the chief appraiser discovers that real  
property was omitted from an appraisal roll in any of the five preceding  
years, the appraiser must appraise the property for each year that it was  
omitted and enter its value in the appraisal records.

Interested parties have suggested shortening the time frame in which the  
chief appraiser can look back on prior appraisal rolls to appraise  
erroneously omitted properties to ease the financial burden of back taxes,  
penalties, and interest on taxpayers.

DIGEST: CSHB 1090 would shorten the time frame during which the chief  
appraiser could discover that real property was omitted from an appraisal  
roll and appraise such property to the three preceding tax years.

The bill would take effect September 1, 2021.

NOTES: According to the Legislative Budget Board, the bill would reduce taxable  
value and increase costs to the Foundation School Fund through the  
operation of the school funding formulas. However, the value of appraisal

omissions is unknown so the fiscal impact cannot be determined.