

- SUBJECT:** Allowing forgiveness of taxes on property that was omitted from tax rolls
- COMMITTEE:** Local Government Ways and Means — favorable, without amendment
- VOTE:** 6 ayes — Hill, Creighton, Elkins, Puente, Quintanilla, Villarreal
0 nays
1 absent — C. Howard
- WITNESSES:** For — Donald Lee, Texas Conference of Urban Counties; John D. Cowman; Lorri Michel; (*Registered, but did not testify:* Kirby Brown, Texas Wildlife Association; and three others)
Against — None
On — Jim Robinson
- BACKGROUND:** Under Tax Code, sec. 25.21, if the chief appraiser of an appraisal district determines that real property had been omitted from an appraisal roll in one of the five preceding years, the appraiser would enter the property and its appraised value in the records. At this point, the property owner could be responsible for back taxes in addition to interest and penalties on the unpaid amount.
- DIGEST:** HB 2909 would amend Tax Code, sec. 25.21 to stipulate that if real property erroneously had been omitted from an appraisal roll or tax roll for any year during the previous five years, the governing body of a taxing unit such as a city, school district, or county could:
- allow that taxes not be imposed on the property for that tax year; or
 - choose not to collect taxes for the property for that tax year or any penalties or interest due on those taxes.
- The taxing entity would have to ratify such a decision in the manner by which it made an official action, such as a public vote by the governing body.

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The bill would take immediate effect if finally passed by a two-thirds record vote of the membership of each house. Otherwise, it would take effect August 27, 2007.