

- SUBJECT:** Allowing appraisal districts to waive penalties for certain overdue taxes
- COMMITTEE:** Ways and Means — committee substitute recommended
- VOTE:** 8 ayes — Hilderbran, Otto, Bohac, Button, Eiland, N. Gonzalez, Ritter, Strama
- 0 nays
- 1 absent — Martinez Fischer
- WITNESSES:** For — (*Registered, but did not testify:* George Allen, Texas Apartment Association; Marya Crigler, TAAD Legislative Committee, Travis Central Appraisal District; Donald Lee, Texas Conference of Urban Counties; Randy Lee, Stewart Title Guaranty Company; Roland Love, Texas Land Title Association; Mark Mendez, Tarrant County; Windy Nash, Texas Association of Appraisal Districts and Dallas Central Appraisal District); Jim Robinson, Texas Assn of Appraisal Districts Legislative Committee; Brent South, Hunt County Appraisal District, Texas Assn. Of Appraisal Districts; Rodrigo Carreon)
- Against — None
- BACKGROUND:** Tax Code, ch. 33, governs the collection of property taxes and provides a penalty for delinquent tax payment. An appraisal district board may waive penalties and interest for certain purposes.
- Current law allows an appraisal district to add appraised property that was omitted or erroneously allowed an exemption in the last five years.
- DIGEST:** CSHB 1913 would allow an appraisal district board to waive penalties and interest on a delinquent tax for a period before the owner acquired the property, provided the owner or another person liable for the tax paid it within 180 days of receiving notice of the delinquency. The delinquency would have to be the result of:
- property added to the appraisal roll under a different account number or parcel when the property was owned by a prior owner;

- omitted from an appraisal roll in any one of the five preceding years; or
- an exemption that was erroneously allowed in any one of the five preceding years.

The bill would take effect September 1, 2013.