

Hall of the House of Representatives
90th General Assembly - Regular Session, 2015
Amendment Form

Subtitle of House Bill No. 1698

TO AMEND THE PENALTY FOR NOT PROVIDING A NAME AND DESCRIPTION OF PERSONAL AND
REAL PROPERTY.

Amendment No. 2 to House Bill No. 1698

Amend House Bill No. 1698 as engrossed, H3/17/15 (version: 03/17/2015 4:33:16 PM):

Page 1, delete line 23, and substitute the following"

"(a) It ~~shall be~~ is unlawful for ~~any~~ a person to refuse to give the"

AND

Page 1, delete lines 27 through 36, and substitute the following:

~~"(b) Any person so refusing, upon conviction, shall be guilty of a violation and shall be fined in any sum not less than ten dollars (\$10.00) and not more than twenty five dollars (\$25.00) If the county assessor determines that a person has violated subsection (a) of this section, the county assessor may assess and levy against the person who violated subsection (a) of this section:~~

(1)(A) The annual amount of ad valorem taxes on the real property or personal property, or both, for each of the years during which the person did not give the county assessor or appointed deputy all of the information required under subsection (a).

(B) However, the amount of ad valorem taxes assessed and levied under subdivision (b)(1)(A) of this section shall not exceed the total amount of ad valorem taxes on the real property or personal property, or both, for three (3) years; and

(2) A ten percent (10%) penalty on the amount of ad valorem taxes assessed and levied under subdivision (b)(1) of this section, to be collected by the county collector and to be appropriated by the quorum court for the use and purposes of the county assessor's office.

(c) Upon the levy and assessment of ad valorem taxes by the county assessor under subsection (b) of this section, the county assessor shall:

(1) Provide notice to the property owner or his or her agent by first class mail, including notice of:

(A) The total valuation of the personal property or real property, or both, as fixed by the county assessor under subdivision (b)(1) of this section; and

(B) The amount of the applicable penalty under subdivision



(b)(2) of this section; and

(2) Advise that the property owner may apply, by petition or letter, on or before the third Monday in August, to the county equalization board for the adjustment of the assessment as fixed by the county assessor under subsection (b) of this section."

The Amendment was read _____

By: Representative C. Douglas
JLL/JLL - 03-23-2015 12:51:13
JLL460

Chief Clerk