

By: Paxton, Zaffirini

S.B. No. 1454

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the reappraisal for ad valorem taxation purposes of
3 real property on which a building completely destroyed by a
4 casualty is located.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Subchapter A, Chapter 23, Tax Code, is amended by
7 adding Section 23.025 to read as follows:

8 Sec. 23.025. REAPPRAISAL OF PROPERTY DESTROYED BY CASUALTY.

9 (a) A property owner may request the chief appraiser of an
10 appraisal district in which a residence homestead owned and
11 occupied by the property owner is located to reappraise property
12 that is the property owner's residence homestead if a building
13 located on the property is completely destroyed by a casualty. The
14 owner must make the request in writing not later than the 180th day
15 after the date the casualty occurs.

16 (b) Except as provided by this subsection, the chief
17 appraiser shall reappraise property described by Subsection (a) if
18 requested to do so by the owner of the property. The chief
19 appraiser is not required to reappraise the property if the
20 property qualifies for an exemption under Section 11.35 as the
21 result of the same casualty.

22 (c) The comptroller, in consultation with appraisal
23 districts, shall develop guidelines for determining the process for
24 reappraising property under this section, including for

1 determining whether property is completely destroyed by casualty
2 and for calculating an appropriate value of any residence homestead
3 exemption and appraisal limitation applied during or after the tax
4 year for which the property is reappraised.

5 (d) The chief appraiser shall complete the reappraisal of
6 property as soon as practicable after a request is made.

7 (e) The chief appraiser shall include in the appraisal
8 records:

9 (1) the date the casualty occurred;

10 (2) the appraised value of the property before the
11 casualty occurred;

12 (3) the appraised value of the property immediately
13 after the casualty occurred; and

14 (4) any other information required to be included in
15 the records.

16 (f) The amount of the taxes imposed by a taxing unit on
17 property reappraised under this section for the tax year in which a
18 casualty occurs is calculated by:

19 (1) multiplying the amount of the taxes that otherwise
20 would be imposed by the taxing unit on the property for the entire
21 year by a fraction, the denominator of which is 365 and the
22 numerator of which is the number of days that elapsed before the
23 date the casualty occurred;

24 (2) multiplying the amount of the taxes that would be
25 imposed by the taxing unit on the property for the entire year based
26 on the reappraised value of the property by a fraction, the
27 denominator of which is 365 and the numerator of which is the number

1 of days, including the date the casualty occurred, remaining in the
2 tax year; and

3 (3) adding the amounts calculated under Subdivisions
4 (1) and (2).

5 (g) If property is reappraised under this section, the
6 assessor for each taxing unit shall calculate the amount of the tax
7 due on the property as provided by this section. If the property is
8 reappraised after the amount of the tax due on the property is
9 calculated, the assessor shall recalculate the amount of the tax
10 due on the property and correct the tax roll. If the tax bill has
11 been mailed and the tax on the property has not been paid, the
12 assessor shall mail a corrected tax bill to the person in whose name
13 the property is listed on the tax roll or to the person's authorized
14 agent. If the tax on the property has been paid, the tax collector
15 for the taxing unit shall refund to the person who paid the tax the
16 amount by which the payment exceeded the tax due.

17 SECTION 2. Not later than September 1, 2024, the
18 comptroller shall develop guidelines required by Section 23.025,
19 Tax Code, as added by this Act, and shall distribute those
20 guidelines to each appraisal district.

21 SECTION 3. The change in law made by this Act applies to the
22 reappraisal of real property on which a building completely
23 destroyed by a casualty is located only if the casualty occurs on or
24 after the effective date of this Act.

25 SECTION 4. This Act takes effect immediately if it receives
26 a vote of two-thirds of all the members elected to each house, as
27 provided by Section 39, Article III, Texas Constitution. If this

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1 Act does not receive the vote necessary for immediate effect, this

2 Act takes effect September 1, 2023.