

Amend CSHB 585 by adding the appropriately numbered SECTIONS to read as follows:

(1) SECTION \_\_\_\_\_. Section 23.02, Tax Code, is amended by amending subsections (a) and (d) to read follows:

Sec. 23.02. REAPPRAISAL OF PROPERTY DAMAGED IN [~~NATURAL~~] DISASTER AREA. (a) The governing body of a taxing unit that is located partly or entirely inside an area declared to be a [~~natural~~] disaster area by the governor may authorize reappraisal of all property damaged in the disaster at its market value immediately after the disaster.

(d) If property damaged in a [~~natural~~] disaster is reappraised as provided by this section, the governing body shall provide for prorating the taxes on the property for the year in which the disaster occurred. If the taxes are prorated, taxes due on the property are determined as follows: the taxes on the property based on its value on January 1 of that year are multiplied by a fraction, the denominator of which is 365 and the numerator of which is the number of days before the date the disaster occurred; the taxes on the property based on its reappraised value are multiplied by a fraction, the denominator of which is 365 and the numerator of which is the number of days, including the date the disaster occurred, remaining in the year; and the total of the two amounts is the amount of taxes on the property for the year.

(2) SECTION \_\_\_\_\_. Section 23.129(b), Tax Code, is amended to read as follows:

(b) A chief appraiser or collector may waive a penalty under Subsection (a) only if:

(1) the taxpayer seeking the waiver files a written application for the waiver with the chief appraiser or collector, as applicable, not later than the 30th day after the date the declaration or statement, as applicable, was required to be filed;

(2) the taxpayer's failure to file or failure to timely file the declaration or statement was a result of:

(A) a [~~natural~~] disaster that made it effectively impossible for the taxpayer to comply with the filing requirement; or

(B) an event beyond the control of the taxpayer

that destroyed the taxpayer's property or records; and

(3) the taxpayer is otherwise in compliance with this chapter.

(3) SECTION \_\_\_\_\_. Section 23.02, Tax Code, as amended by this Act, applies to all properties affected by a disaster as defined by Section 418.004, Government Code, that were appraised as of January 1, 2013. Property affected by a disaster and appraised prior to January 1, 2013 is governed by the law in effect at that time.

(4) Renumber remaining SECTIONS accordingly.