

By: Zaffirini

S.B. No. 972

A BILL TO BE ENTITLED

AN ACT

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

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

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

Sec. 23.025. REAPPRAISAL OF PROPERTY DESTROYED BY CASUALTY.

(a) A property owner may request the chief appraiser of an appraisal district in which real property owned by the property owner is located to reappraise the property if a building located on the property is completely destroyed by a casualty. The owner must make the request in writing not later than the 180th day after the date the casualty occurs.

(b) Except as provided by this subsection, the chief appraiser shall reappraise property described by Subsection (a) if requested to do so by the owner of the property. The chief appraiser is not required to reappraise the property if the governing body of a taxing unit has authorized reappraisal of the same property under Section 23.02 as the result of the same casualty.

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

(d) The chief appraiser shall include in the appraisal records:

1           (1) the date the casualty occurred;

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

4           (3) the appraised value of the property immediately  
5 after the casualty occurred; and

6           (4) any other information required to be included in  
7 the records.

8           (e) The amount of the taxes imposed by a taxing unit on  
9 property reappraised under this section for the tax year in which a  
10 casualty occurs is calculated by:

11           (1) multiplying the amount of the taxes that otherwise  
12 would be imposed by the taxing unit on the property for the entire  
13 year by a fraction, the denominator of which is 365 and the  
14 numerator of which is the number of days that elapsed before the  
15 date the casualty occurred;

16           (2) multiplying the amount of the taxes that would be  
17 imposed by the taxing unit on the property for the entire year based  
18 on the reappraised value of the property by a fraction, the  
19 denominator of which is 365 and the numerator of which is the number  
20 of days, including the date the casualty occurred, remaining in the  
21 tax year; and

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

24           (f) If property is reappraised under this section, the  
25 assessor for each taxing unit shall calculate the amount of the tax  
26 due on the property as provided by this section. If the property is  
27 reappraised after the amount of the tax due on the property is

1 calculated, the assessor shall recalculate the amount of the tax  
2 due on the property and correct the tax roll. If the tax bill has  
3 been mailed and the tax on the property has not been paid, the  
4 assessor shall mail a corrected tax bill to the person in whose name  
5 the property is listed on the tax roll or to the person's authorized  
6 agent. If the tax on the property has been paid, the tax collector  
7 for the taxing unit shall refund to the person who paid the tax the  
8 amount by which the payment exceeded the tax due.

9       SECTION 2. The change in law made by this Act applies to the  
10 reappraisal of real property on which a building completely  
11 destroyed by a casualty is located only if the casualty occurs on or  
12 after the effective date of this Act.

13       SECTION 3. This Act takes effect immediately if it receives  
14 a vote of two-thirds of all the members elected to each house, as  
15 provided by Section 39, Article III, Texas Constitution. If this  
16 Act does not receive the vote necessary for immediate effect, this  
17 Act takes effect September 1, 2017.