

Amend CSHB 1842 (house committee report) as follows:

(1) On page 1, lines 11 and 12, strike "community development block grant disaster recovery" and substitute "[~~community development block grant disaster recovery~~]".

(2) Strike page 2, lines 3-6, and substitute the following:

SECTION 2. (a) As soon as practicable after the effective date of this Act, the General Land Office and each political subdivision that administers a disaster recovery program described by Section 23.23(g), Tax Code, as amended by this Act, shall:

(1) prepare a list of each replacement structure described by Section 23.23(g), Tax Code, that has been constructed since January 1, 2018, under a disaster recovery program administered by the entity; and

(2) provide a list to the chief appraiser of each appraisal district of the property on the list described by Subdivision (1) of this subsection that is located in that appraisal district.

(b) As soon as practicable, but not later than the 60th day after the date the chief appraiser of an appraisal district receives a list under Subsection (a)(2) of this section:

(1) the chief appraiser shall, if necessary, take the following actions regarding each affected property on the list:

(A) correct or supplement, as appropriate, the appraisal records for the appraisal district to indicate the correct appraised value for the affected property for the current tax year;

(B) deliver a corrected notice of appraised value to the owner of the affected property if a notice of appraised value for that property was previously sent to the property owner for the current tax year; and

(C) notify the assessor and collector for each taxing unit in which the affected property is located of the correction or supplementation of the appraisal records for the appraisal district if the appraisal records have been approved for the current tax year;

(2) the assessor for each taxing unit all or part of the territory of which is located in the appraisal district shall

deliver a corrected tax bill to each owner of property for which the chief appraiser corrected the appraised value under Subdivision (1)(A) of this subsection if the taxing unit previously delivered a bill for the taxes on the property for the current tax year and the taxes on the property have not been paid; and

(3) the collector for each taxing unit all or part of the territory of which is located in the appraisal district shall refund to each owner of property for which the chief appraiser corrected the appraised value under Subdivision (1)(A) of this subsection the amount by which the taxes paid exceeded the amount of taxes due if the taxing unit previously delivered a bill for the taxes on the property for the current tax year and the taxes on the property have been paid.

SECTION 3. This Act applies only to the appraisal of a residence homestead for ad valorem tax purposes for a tax year that begins on or after January 1, 2019.

SECTION 4. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2019.