

By: Lucio, Bettencourt

S.B. No. 812

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the application of the limit on appraised value of a
3 residence homestead for ad valorem tax purposes to an improvement
4 that is a replacement structure for a structure that was rendered
5 uninhabitable or unusable by a casualty or by wind or water damage.

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

7 SECTION 1. Section 23.23(g), Tax Code, is amended to read as
8 follows:

9 (g) In this subsection, "disaster recovery program" means
10 the disaster recovery program administered by the General Land
11 Office or by a political subdivision of this state that is funded
12 with community development block grant disaster recovery money
13 authorized by federal law [~~the Consolidated Security, Disaster~~
14 ~~Assistance, and Continuing Appropriations Act, 2009 (Pub. L.~~
15 ~~No. 110-329)~~ and ~~the Consolidated and Further Continuing~~
16 ~~Appropriations Act, 2012 (Pub. L. No. 112-55)~~]. Notwithstanding
17 Subsection (f)(2), and only to the extent necessary to satisfy the
18 requirements of the disaster recovery program, a replacement
19 structure described by that subdivision is not considered to be a
20 new improvement if to satisfy the requirements of the disaster
21 recovery program it was necessary that:

22 (1) the square footage of the replacement structure
23 exceed that of the replaced structure as that structure existed
24 before the casualty or damage occurred; or

1 (2) the exterior of the replacement structure be of
2 higher quality construction and composition than that of the
3 replaced structure.

4 SECTION 2. (a) As soon as practicable after the effective
5 date of this Act, but not later than the 14th day after that date,
6 the General Land Office and each political subdivision that
7 administers a disaster recovery program described by Section
8 [23.23\(g\)](#), Tax Code, as amended by this Act, shall:

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

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

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

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

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

26 (B) deliver a corrected notice of appraised value
27 to the owner of the affected property if a notice of appraised value

1 for that property was previously sent to the property owner for the
2 current tax year; and

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

8 (2) the assessor for each taxing unit all or part of
9 the territory of which is located in the appraisal district shall
10 deliver a corrected tax bill to each owner of property for which the
11 chief appraiser corrected the appraised value under Subdivision
12 (1)(A) of this subsection if the taxing unit previously delivered a
13 bill for the taxes on the property for the current tax year and the
14 taxes on the property have not been paid; and

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

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

26 SECTION 4. This Act takes effect immediately if it receives
27 a vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect September 1, 2019.