

1-1 By: Lucio, Bettencourt S.B. No. 812
 1-2 (In the Senate - Filed February 13, 2019; March 1, 2019,
 1-3 read first time and referred to Committee on Property Tax;
 1-4 April 1, 2019, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 4, Nays 0; April 1, 2019,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8 Bettencourt	X			
1-9 Paxton	X			
1-10 Creighton	X			
1-11 Hancock	X			
1-12 Hinojosa			X	

1-14 COMMITTEE SUBSTITUTE FOR S.B. No. 812 By: Paxton

1-15 A BILL TO BE ENTITLED
 1-16 AN ACT

1-17 relating to the application of the limit on appraised value of a
 1-18 residence homestead for ad valorem tax purposes to an improvement
 1-19 that is a replacement structure for a structure that was rendered
 1-20 uninhabitable or unusable by a casualty or by wind or water damage.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 23.23(g), Tax Code, is amended to read as
 1-23 follows:

1-24 (g) In this subsection, "disaster recovery program" means
 1-25 the disaster recovery program administered by the General Land
 1-26 Office or by a political subdivision of this state that is funded
 1-27 with community development block grant disaster recovery money
 1-28 authorized by federal law [~~the Consolidated Security, Disaster~~
 1-29 ~~Assistance, and Continuing Appropriations Act, 2009 (Pub. L.~~
 1-30 ~~No. 110-329) and the Consolidated and Further Continuing~~
 1-31 ~~Appropriations Act, 2012 (Pub. L. No. 112-55)]. Notwithstanding~~
 1-32 Subsection (f)(2), and only to the extent necessary to satisfy the
 1-33 requirements of the disaster recovery program, a replacement
 1-34 structure described by that subdivision is not considered to be a
 1-35 new improvement if to satisfy the requirements of the disaster
 1-36 recovery program it was necessary that:

1-37 (1) the square footage of the replacement structure
 1-38 exceed that of the replaced structure as that structure existed
 1-39 before the casualty or damage occurred; or

1-40 (2) the exterior of the replacement structure be of
 1-41 higher quality construction and composition than that of the
 1-42 replaced structure.

1-43 SECTION 2. (a) As soon as practicable after the effective
 1-44 date of this Act, but not later than the 14th day after that date,
 1-45 the General Land Office and each political subdivision that
 1-46 administers a disaster recovery program described by Section
 1-47 23.23(g), Tax Code, as amended by this Act, shall:

1-48 (1) prepare a list of each replacement structure
 1-49 described by Section 23.23(g), Tax Code, that has been constructed
 1-50 since January 1, 2018, under a disaster recovery program
 1-51 administered by the entity; and

1-52 (2) provide a list to the chief appraiser of each
 1-53 appraisal district of the property on the list described by
 1-54 Subdivision (1) of this subsection that is located in that
 1-55 appraisal district.

1-56 (b) As soon as practicable, but not later than the 60th day
 1-57 after the date the chief appraiser of an appraisal district
 1-58 receives a list under Subsection (a)(2) of this section:

1-59 (1) the chief appraiser shall, if necessary, take the
 1-60 following actions regarding each affected property on the list:

2-1 (A) correct or supplement, as appropriate, the
2-2 appraisal records for the appraisal district to indicate the
2-3 correct appraised value for the affected property for the current
2-4 tax year;

2-5 (B) deliver a corrected notice of appraised value
2-6 to the owner of the affected property if a notice of appraised value
2-7 for that property was previously sent to the property owner for the
2-8 current tax year; and

2-9 (C) notify the assessor and collector for each
2-10 taxing unit in which the affected property is located of the
2-11 correction or supplementation of the appraisal records for the
2-12 appraisal district if the appraisal records have been approved for
2-13 the current tax year;

2-14 (2) the assessor for each taxing unit all or part of
2-15 the territory of which is located in the appraisal district shall
2-16 deliver a corrected tax bill to each owner of property for which the
2-17 chief appraiser corrected the appraised value under Subdivision
2-18 (1)(A) of this subsection if the taxing unit previously delivered a
2-19 bill for the taxes on the property for the current tax year and the
2-20 taxes on the property have not been paid; and

2-21 (3) the collector for each taxing unit all or part of
2-22 the territory of which is located in the appraisal district shall
2-23 refund to each owner of property for which the chief appraiser
2-24 corrected the appraised value under Subdivision (1)(A) of this
2-25 subsection the amount by which the taxes paid exceeded the amount of
2-26 taxes due if the taxing unit previously delivered a bill for the
2-27 taxes on the property for the current tax year and the taxes on the
2-28 property have been paid.

2-29 SECTION 3. This Act applies only to the appraisal of a
2-30 residence homestead for ad valorem tax purposes for a tax year that
2-31 begins on or after January 1, 2019.

2-32 SECTION 4. This Act takes effect immediately if it receives
2-33 a vote of two-thirds of all the members elected to each house, as
2-34 provided by Section 39, Article III, Texas Constitution. If this
2-35 Act does not receive the vote necessary for immediate effect, this
2-36 Act takes effect September 1, 2019.

2-37 * * * * *