

## Disaster Re-Appraisal Information

The Orange County Appraisal District is very aware of the enormity of the flooding that took place beginning August 29, 2017. Like the other citizens of Orange County, many of the district's employees and employee's families flooded as well.

Texas appraisal districts are governed by the state laws contained in the Texas Property Tax Code and these laws, are strictly enforced. The Property Tax Code requires all appraisal districts to base their appraisals as of January 1<sup>st</sup> of any given year. It **does not** allow the district to reappraise or change values once the appraisal roll is certified by July 25.

Section 23.02 of the Tax Code does address the reappraisal of property damaged in a disaster area. This section of the code states *"The governing body of a taxing unit that is located partly or entirely inside an area declared to be a disaster area by the governor may authorize reappraisal of all property damaged in the disaster at its market value immediately after the disaster."* The code also requires any taxing unit which authorizes the reappraisal to pay all costs of reappraisal. It also requires that the difference between the January 1 appraisal and the disaster reappraisal be prorated based on the date of the disaster. For instance:

January 1 appraised <u>value</u> of example property	\$100,000
Reappraised <u>value</u> of example property	\$60,000
Total <u>value</u> change	\$40,000
Prorated by date of the storm	x <u>34.5%</u>
<u>Value</u> reduction amount	\$13,800

Please understand that the appraisal district **does not** have the latitude on its own to perform a disaster reappraisal but could only reappraise at the request of a taxing entity.

In any event, the appraisal district will mail out a questionnaire near the January 1 appraisal date for 2018. We will then use information collected from the taxpayers to determine any remaining damage to properties within the county. It is recommended you maintain good documentation such as time stamped photos for your records as you recover from this tragic storm. Not only will it help explain any remaining damage but will be useful for any insurance or FEMA claims as well.

We pray for a speedy recovery for all the citizens of Orange County.