



FYI – Property Taxes in Disaster Areas

08/29/2017

Dear Chief Appraisers and Tax Assessor-Collectors:

When requested by a local taxing unit, an appraisal district is required to complete a reappraisal as soon as practicable of all property damaged in an area that the Governor declares a disaster area. The local taxing unit requesting the reappraisal must pay all the costs involved. If more than one taxing unit requests the reappraisal, all requesting taxing units share the costs based on the proportion of taxes imposed in the affected locality in the preceding year.

For reappraised property, the taxes are prorated for the year the disaster occurred. The local taxing unit assesses taxes prior to the date the disaster occurred based on the market value as of Jan. 1. Beginning on the date of the disaster and for the remainder of the year, the taxing unit applies its tax rate to the reappraised market value of the property.

If a school district needs to increase expenditures because of a disaster (including a tornado, hurricane, flood or other calamity) and the Governor has requested federal disaster assistance for the school district's area, the tax rate for the tax year after the disaster is not subject to a ratification election under Tax Code Section 26.08 to approve the rate.

More information regarding property taxes in disaster areas, including reappraising property, application of exemptions and tax limitations, installment payment options and waivers of penalty and interest, can be found on PTAD's [web page](#).

If you have any questions, please contact us by [email](#) or 800-252-9121 (press 2 to access the menu and then press 1 to contact the Information Services Team).

Sincerely,

Mike Esparza
Director
Property Tax Assistance Division

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