

THE STATE OF TEXAS     §

COUNTY OF FORT BEND   §

**RESOLUTION AND ORDER OF THE BOARD OF DIRECTORS OF THE FORT BEND COUNTY DRAINAGE DISTRICT, AUTHORIZING THE REAPPRAISAL OF PROPERTY WITHIN FORT BEND COUNTY DAMAGED BY THE RECENT FLOODING DISASTER RELATED EVENTS OF APRIL AND MAY OF 2016; AUTHORIZING REIMBURSEMENT AND SHARING OF COSTS OF THE REAPPRAISAL; AND PROVIDING FOR THE PRORATING OF TAXES ON SUCH DAMAGED PROPERTY AS ALLOWED UNDER SECTION 23.02 OF THE TEXAS TAX CODE.**

WHEREAS, on the 18<sup>th</sup> day of April, 2016, the Honorable Greg Abbott, Governor of the State of Texas issued a disaster declaration certifying that the severe weather and flooding event that began on April 17, 2016 caused a disaster in many Texas counties; and

WHEREAS, on April 22, 2016, Governor Abbott, due to continuation and spread of existing conditions, amended the aforementioned proclamation and added sixteen counties, including Fort Bend; and

WHEREAS, on June 1, 2016, Governor Abbott issued a separate disaster declaration certifying that the severe weather and flooding event that began on May 26, 2016, caused a disaster in many Texas counties, including Fort Bend due the Brazos River flooding; and

WHEREAS, Section 23.02, Texas Tax Code provides that “the governing body of a taxing entity 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”; and

WHEREAS, Section 23.02, Texas Tax Code further provides that a taxing unit that authorizes such a reappraisal must reimburse the appraisal district for all the costs of making the reappraisal and that such costs may be shared by each taxing unit providing for reappraisal in the same territory; and

WHEREAS, Section 23.02, Texas Tax Code provides that if property damaged in the disaster is reappraised, the governing body shall provide for prorating the taxes on the property for the year in which the disaster occurred; and

WHEREAS, certain property in Fort Bend County sustained damage from either and/or both the April and May 2016 severe weather and flooding events; and

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE FORT BEND COUNTY DRAINAGE DISTRICT:

Section 1. That the findings and recitations in the preamble to this resolution are found to be true and correct and the orders stated in the preamble to this resolution are hereby ordered.

Section 2. The Board of Directors does hereby authorize the Fort Bend Central Appraisal District to reappraise all property located within Fort Bend County that was damaged by the April and May 2016 severe weather and flooding events.

Section 3. The Board of Directors does hereby authorize the payment to the Fort Bend Central Appraisal District of the costs of making the reappraisal and that the Drainage District will share such costs with each other taxing entity that authorizes reappraisal of property in the same territory as provided by Section 23.02 (c), Texas Tax Code.

Section 4. The Board of Directors does hereby provide for prorating of the taxes on such damaged and reappraised property for tax year 2016, as follows: taxes due on the property are determined as follows: the taxes on the property based on its value on January, 2016 are multiplied by a fraction, the denominator of which is 365 and the numerator of which is the number of days before the date the disaster occurred; the taxes on the property based on its reappraised value are multiplied by a fraction, the denominator of which is 365 and the numerator of which is the number of days, including the date the disaster occurred, remaining

in 2016; and the total of the two amounts is the amount of taxes on the property for tax year 2016.

Section 5. Effective date. This resolution and order shall be effective from and after its approval and adoption.

PASSED AND APPROVED on this the 12th day of July, 2016. Executed this 12th day of July, 2016.

**Fort Bend County Drainage District**

By: 

Robert E. Hebert, County Judge

ATTEST:



Laura Richard, County Clerk

