

THE STATE OF TEXAS     §

COUNTY OF FORT BEND   §

**RESOLUTION AND ORDER OF THE COMMISSIONERS COURT OF FORT BEND COUNTY, TEXAS, AUTHORIZING THE REAPPRAISAL OF PROPERTY WITHIN FORT BEND COUNTY DAMAGED BY SEVERE WEATHER AND FLOODING EVENTS RELATED TO TROPICAL STORM (HURRICANE) HARVEY; 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 23<sup>rd</sup> day of August, 2017, the Honorable Greg Abbott, Governor of the State of Texas issued a proclamation declaring a state of disaster in numerous counties, including Fort Bend, due to the threat of imminent disaster posed by then, Tropical Depression Harvey; 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 properties in Fort Bend County sustained damage from severe weather and flooding events related to Tropical Storm (Hurricane) Harvey; and

BE IT RESOLVED BY THE COMMISSIONERS COURT OF FORT BEND COUNTY, TEXAS:

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 Commissioners Court does hereby authorize the Fort Bend Central Appraisal District to reappraise all property located within Fort Bend County damaged by the Tropical Storm (Hurricane) Harvey-related severe weather and flooding events.

Section 3. The Commissioners Court does hereby authorize the payment to the Fort Bend Central Appraisal District of the costs of making the reappraisal and that Fort Bend County 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.

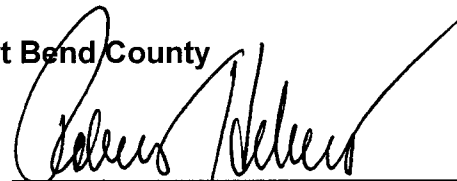
Section 4. The Commissioners Court does hereby provide for prorating of the taxes on such damaged and reappraised property for tax year 2017, as follows: taxes due on the property are determined as follows: the taxes on the property based on its value on January, 2017 are multiplied by a fraction, the 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 2017; and the total of the two amounts is the amount of taxes on the property for tax year 2017.

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

PASSED AND APPROVED on this the 12 day of September, 2017.

**Fort Bend County**

By:



Robert E. Hebert, County Judge

ATTEST:

  
Laura Richard, County Clerk