



Legislation Text

File #: 17-0574, **Version:** 1

Consider and take action on a resolution of the City Council of the City of League City authorizing the Galveston Central Appraisal District and the Harris County Appraisal District to conduct reappraisals of all properties in League City damaged by Hurricane Harvey to determine their market values immediately after the storm (Council Member Long and Council Member Becker)

During August 2017, the City of League City experienced violent storm weather and catastrophic flooding which resulted in tremendous property damage from Hurricane Harvey. For property tax purposes, a property is valued and assessed taxes based on its January 1, 2017 value, even if the property in question has been subsequently damaged due to a flooding event. Under Texas Tax Code 23.02, the City may ask county appraisal districts to conduct a reappraisal of properties if a disaster has been declared. On August 28, 2017, Governor Abbott issued a disaster proclamation for 58 Texas Counties (including Galveston County and Harris County), so this reappraisal option is available to League City. The cost of the appraisal, if any, will be shared by all governments voting to participate in the reappraisal based on a per parcel cost. Values and taxes for affected properties within participating local governments will be adjusted appropriately, which means that the property owner's taxes could be reduced.

ATTACHMENTS:

1. Data Sheet
2. Proposed Resolution

FUNDING

☒ NOT APPLICABLE

☐ Funds are available from Account # _____

☐ Requires Budget Amendment to transfer from Account # _____ to Account # _____