Texans May Pay Taxes on Explosion-damaged Homes by Novotny & Company

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Even after a West, Texas, fertilizer plant exploded, causing widespread devastation in the town, individuals with property in the blast zone may still have to pay taxes on the pre-explosion value of their homes. The mayor of West, Tommy Muska, expressed his discomfort at the thought of taxing people whose homes require extensive repairs, but he balanced this concern with an understanding that the town must collect revenue to maintain essential operations.

Much of the problem stems from the date on which the state appraises houses to decide how much a property owner must pay in town, county, and school property taxes. That date, January 1st, means many homeowners in West could end up paying [taxes](http://en.wikipedia.org/wiki/Tax%E2%80%8E) that reflect the value of homes that no longer exist. Luckily, residents can protest the appraised value of their properties and get a hearing before the Appraisal Review Board.