

HB 2192-A5  
(LC 1340)  
4/10/23 (RLM/ps)

Requested by Senator SMITH DB

**PROPOSED AMENDMENTS TO  
A-ENGROSSED HOUSE BILL 2192**

1 On page 2 of the printed A-engrossed bill, delete lines 14 through 23 and  
2 insert:

3 “(b)(A) Unless the value of the dwelling was eliminated as a result of  
4 destruction or demolition, was assessed as a dwelling for purposes of ad  
5 valorem taxation since the later of:

6 “(i) Five years before the date of the application; or

7 “(ii) The date that the dwelling was erected upon or fixed to the land and  
8 became subject to property tax assessment; or

9 “(B) If the value of the dwelling was eliminated as a result of destruction  
10 or demolition, was assessed as a dwelling for purposes of ad valorem taxation  
11 prior to the destruction or demolition and after the later of:

12 “(i) Five years before the date of the destruction or demolition; or”.

13 On page 3, line 11, delete “at least one of the” and insert “all”.  
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