

**TEMPORARY EXEMPTION PROPERTY
DAMAGED BY DISASTER**

In an area declared a disaster area by the Governor, Tax Code Section 11.35 allows a qualified property that is at least 15 percent damaged by a disaster to receive a temporary exemption of a portion of the appraised value of the property. **A property owner must apply for the temporary exemption and the deadline for application is 105 days after the governor declares a disaster area.** As it applies to severe winter weather, Governor Abbott declared some counties in the state of Texas, including HOPKINS COUNTY a disaster area on FEBRUARY 20TH, 2023 so this exemption applies to those counties in Texas. The deadline for filing the application for exemption is **JUNE 5TH, 2023**. There is no provision in the law that allows for an exemption after that date.

The exemption applies **only** to qualified property. Qualified property includes:

- Tangible business personal property used for income production if the owner filed a 2023 rendition;
- An improvement to real property, which would include residential buildings (homes), commercial buildings (businesses), industrial buildings (manufacturing), multi-family buildings (apartments), and other real property buildings; and
- certain manufactured homes used as a dwelling.

The appraisal district determines if the property qualifies for the temporary exemption and assigns a damage assessment rating of Level I, II, III or IV based upon available information. The district may rely on information from a county emergency management authority, the Federal Emergency Management Agency (FEMA) or other appropriate sources like insurance adjusters or repair estimates when making this determination.

Level	Damage Assessment	Damage Description	Exemption Percentage
I	15% < 30%	Minimal, may continue to be used as intended	15%
II	30% < 60%	Nonstructural damage and waterline <18" above floor if flooded.	30%
III	60% < 100%	Significant structural damage and waterline 18"+ above floor if flooded	60%
IV	100%	Total loss; repair is not feasible	100%

The amount of the exemption is determined by multiplying the building (note: this is the value for the structure only, land is not qualified property and land value is not included in the calculations) or personal property value, as applicable, by the exemption percentage based on the damage assessment level and is then multiplied by a proration factor (the number of days remaining in the tax year after the date the governor declares the disaster is divided by 365). The proration factor for this disaster is 0.86 ($314/365 = 0.86$).

Sample disaster exemption calculation:

A \$100,000 house (structure value only) received \$20,000 in damage from burst pipes that resulted in nonstructural damage.

$\$20,000 \text{ Damage} / \$100,000 \text{ House value} = 20\%$. Damage assessment level is Level 1

$\$100,000 \text{ House Value times } 15\% \text{ exemption percentage} = \$15,000$

$\$15,000 \text{ times proration factor } 0.88 = \$13,200 \text{ exemption amount reducing the taxable value for } 2023$

The appraisal district must send written notice of the approval, modification, or denial of the application to the applicant. The temporary disaster area exemption expires on Jan. 1 of the first tax year in which the property is reappraised.

Temporary Exemption Property Damaged by Disaster

Form 50-312

Tax Year _____

Appraisal District's Name _____

Appraisal District Account Number (if known) _____

GENERAL INFORMATION: Property owners use this form to claim a temporary property tax exemption for property in a governor-declared disaster area with at least 15 percent damage. (Tax Code Section 11.35)

FILING INSTRUCTIONS: File this form and all supporting documentation with the appraisal district office in each county where property is located no later than the 105th day after the date the governor declares the area to be a disaster area. **Do not file this document with the Texas Comptroller of Public Accounts.**

SECTION 1: Property Owner Information

Name _____

Driver's License, Personal I.D. Certificate, or Social Security Number* _____

Primary Phone Number (area code and number) _____

Secondary Contact Number (area code and number) _____

Email Address** _____

Mailing Address, City, State, ZIP Code _____

Alternate Mailing Address, City, State, ZIP Code _____

SECTION 2: Authorized Representative Information

If you are an individual property owner filing this application on your own behalf, skip to Section 3; all other applicants are required to complete Section 2.

Officer of the company General partner of the company Attorney for the company

Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed Form 50-162

Other and explain basis: _____

Name of Authorized Representative _____

Driver's License, Personal I.D. Certificate, or Social Security Number* _____

Title of Authorized Representative _____

Phone Number (area code and number) _____

Email Address** _____

Mailing Address, City, State, ZIP Code _____

SECTION 3: Property Information

Indicate type of property:

Homestead Residential Land Commercial Minerals Agricultural Business Personal Property

Date you purchased this property _____

Type of Disaster: _____
(As stated in governor's declaration)

Physical Address (i.e. street address, not P.O. Box), City, County, ZIP Code _____

Manufactured Home Make _____

Model _____

ID Number _____

Number of acres (or fraction of an acre, not to exceed 20 acres) you own and occupy as your principal residence: _____ acres

SECTION 4: Damage Description

- 1. Can the property be repaired? Yes No
- 2. If this is a homestead, do you intend to return? Yes No
- 3. Is any part inhabitable? Yes No

Explain: _____

- 4. If this is a business, do you intend to reopen? Yes No
- 5. Is there structural damage? Yes No

Explain: _____

- 6. Is there non-structural damage only? Yes No

Explain: _____

7. Estimated cost to repair: _____ Estimated date repairs begin: _____ Estimated completion date: _____

- 8. Are you still waiting for assistance with cost or repair? Yes No

9. How many inches or feet above foundation is the water line? _____

SECTION 5: Additional Documents to be Provided

Attach all documents, inspections, photos, repair estimates, surveys, or other additional information that may be helpful in assessing the property's damage.

SECTION 6: Certification and Signature

If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Section 37.10, Penal Code.

I, _____, swear or affirm the following:
Printed Name of Property Owner or Authorized Representative

that each fact contained in this application is true and correct; and that the property described in this application meets the qualifications under Texas law for the exemption claimed.

sign here ▶

Signature of Property Owner or Authorized Representative

Date

FOR APPRAISAL DISTRICT USE	
Date Inspected / appraised	
Level of Damage	
Appraiser	
Summary	

* Social security number disclosure may be required for tax administration and identification. (42 U.S.C. §405(c)(2)(C)(i); Tax Code §11.43(f)). A driver's license number, personal identification number or social security number disclosed in an exemption application is confidential and not open to public inspection, except as authorized by Tax Code §11.48(b).
 ** May be confidential under Government Code §552.137.

Important Information

GENERAL INFORMATION: Property owners use this form to claim a temporary property tax exemption for property in a governor-declared disaster area with at least 15 percent damage. (Tax Code Section 11.35)

DEADLINE: Application and supporting documentation must be submitted to the appraisal district no later than the 105th day after the date the governor declares the area as a disaster area.

FILING INSTRUCTIONS: File this form and all supporting documentation with the appraisal district office in each county where property is located and the temporary exemption is requested. **Do not file this document with the Texas Comptroller of Public Accounts.** Contact information for appraisal district offices may be found on the Comptroller's website.