

# TEMPORARY EXEMPTION FOR DISASTER DAMAGE INFORMATION

Tax Code Section 11.35 allows a qualified property that is at least 15 percent damaged by a disaster in a governor-declared disaster area to receive a temporary exemption of a portion of the appraised value of the property. A property owner must apply for the temporary exemption no later than 105 days after the governor declares a disaster area. Qualified property includes:

- tangible personal property used for income production;
- improvements to real property; and
- certain manufactured homes.

The chief appraiser determines if the property qualifies for the temporary exemption and assigns a damage assessment rating of Level I, II, III or IV based on the physical damage sustained by the property. The chief appraiser may rely on information from a county emergency management authority, the Federal Emergency Management Agency (FEMA) or other appropriate sources 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	30%
III	60% < 100%	Significant structural damage and waterline 18"+ above floor	60%
IV	100%	Total loss; repair is not feasible	100%

The damage assessment rating determines the percentage of appraised value of the qualified property to be exempted. The amount of the exemption is determined by multiplying the property value after applying the damage assessment rating to a fraction (the number of days remaining in the tax year after the date the governor declares the disaster divided by 365).

The chief appraiser must send written notice of the approval, modification or denial of the application to the applicant no later than five days after making the determination. 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)  
**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.

**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.