

# Jack CAD Press Release

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## Did Your Property Sustain Damage During the March 21 Tornado?

**You may qualify for a new property tax exemption.**

In a location 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. The deadline for the application is 105 days after the governor declares a disaster area.** Jack County was listed in the Disaster Declaration that was signed by Governor Abbott on March 22, 2022. The deadline for filing the application for the exemption is **July 5, 2022, but please apply as soon as possible.**

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

- Tangible business personal property used for income production if the owner filed a 2022 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	30%
III	60% < 100%	Significant structural damage	60%
IV	100%	Total loss; repair is not feasible	100%

The amount of the exemption is determined by multiplying the building 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 0.77 ( $284/365 = 0.77$ ).

### Sample disaster exemption calculation:

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

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

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

$\$15,000 \text{ times proration factor } 0.77 = \$11,550 \text{ exemption amount reducing the taxable value for 2022}$

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.

**The deadline for filing the 2022 Temporary Disaster Exemption application is July 5, 2022. You can obtain the application on our website at [JackCAD.org](http://JackCAD.org) under “forms” or contact our office and we will mail or email you an application. Please return the completed application, with photos by July 5, 2022. You can drop your application off in person or by mail at Jack CAD, 210 N Church St. Jacksboro, TX 76458 or by email at [jackcad119@jackcad.org](mailto:jackcad119@jackcad.org).**

# 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.