

Did Your Property Sustain Damage During Winter Storm Uri?

You may qualify for a property tax exemption!

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.** Qualified property includes:

- tangible personal property used for income production if the owner filed a rendition;
- residential buildings (homes), commercial buildings (businesses), industrial buildings (manufacturing), multi-family buildings (apartments), and other real property buildings; and
- certain manufactured homes.

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 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 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.

As it applies to Winter Storm Uri, Governor Abbott declared the entire state of Texas a disaster area on February 12, 2021 so this exemption applies to all counties in Texas. The deadline for filing the application for exemption is May 28, 2021. The proration factor for this disaster is 0.88 ($322/365 = 0.88$).

Sample disaster exemption calculation:

A \$100,000 house 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

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

$\$15,000 \text{ times proration factor } 0.88 = \$13,200 \text{ exemption amount reducing the taxable value for 2021}$

This exemption will expire on January 1, 2022.

¿Su Propiedad Sufrió Daños Durante La Tormenta Invernal Uri?

¡Puede calificar para una exención de impuestos a la propiedad!

En un área declarada área de desastre por el Gobernador, la Sección 11.35 del Código de Impuestos permite que una propiedad calificada que haya sufrido daños por un desastre en al menos un 15 por ciento reciba una exención temporal de una parte del valor tasado de la propiedad. **El propietario debe solicitar la exención temporal y la fecha límite para la solicitud es 105 días después de que el gobernador declara el área de desastre.** La propiedad calificada incluye:

- propiedad mueble tangible utilizada para la producción de ingresos si el propietario presentó una rendición;
- propiedades residenciales (hogares), comerciales (negocios), industriales (fabricación), multifamiliares (apartamentos) y otras propiedades inmobiliarias; y
- ciertas casas prefabricadas.

El Distrito de Valoración determina si la propiedad califica para la exención temporal y asigna una calificación de evaluación de daños de Nivel I, II, III o IV según la información disponible. El distrito puede confiar en la información de una autoridad de manejo de emergencias del condado, la Agencia Federal para el Manejo de Emergencias (FEMA) u otras fuentes apropiadas como ajustadores de seguros o estimaciones de reparaciones al tomar esta determinación.

| Nivel | Evaluación de daños | Descripción de daños | Porcentaje de exención |
|-------|---------------------|--|------------------------|
| I | 15% < 30% | Mínimo, puede seguir utilizándose según lo previsto | 15% |
| II | 30% < 60% | Daños no estructurales y línea de flotación <18" sobre el piso (si la propiedad se inundó) | 30% |
| III | 60% < 100% | Daños estructurales significativos y línea de flotación 18"+ sobre el piso (si la propiedad se inundó) | 60% |
| IV | 100% | Pérdida total; la reparación no es factible | 100% |

La cantidad de la exención se determina multiplicando el valor del edificio por el porcentaje de exención basado en el nivel de evaluación de daños y luego se multiplica por un factor de prorrateo (el número de días que quedan en el año fiscal después de la fecha en que el gobernador declara que el desastre se divide por 365). El distrito de tasaciones debe enviar un aviso por escrito de la aprobación, modificación o denegación de la solicitud al solicitante. La exención temporal del área de desastre vence el 1 de enero del primer año fiscal en el que se reevalúa la propiedad.

Como se aplica a la Tormenta Invernal Uri, el Gobernador Abbott declaró a todo el estado de Texas como un área de desastre el 12 de febrero de 2021, por lo que esta exención se aplica a todos los condados de Texas. La fecha límite para presentar la solicitud de exención es el 28 de mayo de 2021. El factor de prorrateo para este desastre es 0.88 ($322/365 = 0.88$).

Ejemplo de cálculo de exención por desastre:

Una casa de \$100,000 recibió \$20,000 en daños por rotura de tuberías que resultaron en daños no estructurales.

$\$20,000 \text{ Daños} / \$100,000 \text{ Valor del hogar} = 20\%$. El nivel de evaluación de daños es el nivel 1

Valor del hogar \$100,000 multiplicado por un porcentaje de exención del 15% = \$15,000

\$15,000 multiplicado por el factor de prorrateo 0.88 = monto de exención de \$13,200 que reduce el valor imponible para 2021

Esta exención expirará el 1 de enero de 2022.

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

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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.