



**Denton Central Appraisal District**  
3911 Morse Street  
Denton, TX 76208

(940) 349-3800  
 [www.dentoncad.com](http://www.dentoncad.com)

## **DID YOUR PROPERTY SUSTAIN DAMAGE DURING THE WINTER STORM?**

You may qualify for a temporary property tax exemption for 2021.

In an area declared a disaster by the Governor, Tax Code Section 11.35 allows for a “qualified property” that is AT LEAST 15% damaged by a disaster to receive a TEMPORARY exemption of a portion of the appraised value of the damaged property. A property owner must apply for the temporary exemption and the deadline for the application is 105 days after the governor declares the disaster area.

### **Qualified property includes:**

- Tangible Business Personal Property used for income production, IF THE OWNER FILED A RENDITION.
- Residential homes, commercial buildings, industrial buildings, multi-family buildings and other real property buildings.
- Certain Manufactured homes.

The appraisal district determines if the property qualifies for the temporary exemption and assigns a damage assessment rating of Level 1, 2, 3 or 4 based upon available information, the application and information provided. The district may rely on information from inspections, emergency management authority, FEMA or other appropriate sources like insurance adjusters and executed repair estimates and photos of damage.

The application **must** contain attachments that clearly identify the damage is related to the specific disaster, what the damage is and other information which may include FEMA reports, insurance claims and adjuster reports, along with estimates. It may not be pre-existing damage or other pending repairs and/or remodeling.

The exemption must meet a minimum of 15% of the building value or the tangible business personal property value. It is a temporary exemption that expires 12/31/2021. If the damage meets the minimum 15% of value, the exemption is prorated for the remaining days in the year. Any property that does **NOT** meet the minimum 15% damaged amount is valued at full market value, as of January 1, 2021.

The proration as it applies to Winter Storm Uri: Governor Abbott declared the entire state of Texas a disaster area on 2/12/2021- Therefore the DEADLINE TO FILE is MAY 28, 2021. The exemption amount is prorated for the remaining number of days (322/365). The proration factor is .88 for Winter Storm Uri.

## Texas Property Tax Code Section 11.35:

Level	Damage	Description	Exemption
1	15%, less than 30%	Minimal, may continue to be used as intended	15%
2	30%, less than 60%	Nonstructural damage and waterline <18 inches Above floor if flooded	30%
3	60%, less than 100%	Significant structural damage and waterline 18 or more Inches above floor if flooded	60%
4	100%	Total loss, repair not feasible, can no longer be used	100%

Proration:

Declaration of disaster February 12, 2021- 43<sup>rd</sup> day of 2021

322 remaining days divided by 365 day is a proration factor of .88

Sample disaster exemption:

A \$100,000 house received \$20,000 in damage from burst pipes that resulted in nonstructural damage.

\$20,000 damage divided by the \$100,000 improvement value = 20%  
Damage assessment is LEVEL 1 (15% or greater and less than 30%)

\$100,000 improvement value times 15% exemption = \$15,000 exemption before  
proration

\$15,000 times proration factor .88 - \$13,200 exemption, reducing the taxable value for  
2021.

This exemption will only apply to the 2021 tax year.

**DEADLINE TO FILE  
MAY 28, 2021**

# 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.