

Temporary Exemption Property Damaged By Disaster

05/30/2024 Severe Storms and Flooding Disaster Declaration for Dallas County

On April 30, 2024, Governor Greg Abbott issued a disaster proclamation certifying that severe storms and flooding began on April 26, 2024 in multiple counties in Texas. On **May 30, 2024**, Governor Greg Abbott extended the disaster proclamation to include Dallas County.

Qualified property in counties included in the declaration and physically impacted by the disaster may be eligible to receive a Texas Property Tax Code Section 11.35 temporary exemption of a portion of the appraised value of the property. Texas Property 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.

Qualified property includes:

- Tangible personal property used for income production (Business Personal Property);
- Improvements to real property; and
- Certain manufactured homes.

A property owner must apply for the temporary exemption no later than 105 days after the governor declares a disaster area. The deadline to file for this Temporary Exemption Property Damaged by Disaster is September 11, 2024. The [Form 50-312, Temporary Exemption Property Damaged by Disaster](#) (PDF) is available on the next page as well as at www.dallascad.org/forms (Exemption Forms - Exemption Application for Temporary Disaster).

If you think your property qualifies:

- Complete the application
- Attach all documents (insurance claims, inspections, photos, repair costs, receipts, and/or other additional information that may be helpful in assessing the property's damage).
- **Mail to:**

Dallas Central Appraisal District
ATTN: 11.35 Disaster Exemption
PO Box 560328
Dallas, TX 75356-0328

Applications without documentation will be denied. Exemptions will be granted when the 2024 value is finalized.

The temporary disaster area exemption expires on January 1 of the first tax year in which the property is reappraised.

For additional information or questions, contact DCAD at DisasterEx@dcad.org.

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, if any, <18" above floor	30%
III	60% < 100%	Significant structural damage or 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).

Temporary Exemption Property Damaged by Disaster

Form 50-312

Dallas Central Appraisal District
ATTN: 11.35 Disaster Exemption
PO Box 560328
Dallas, TX 75356-0328

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.

Sec. 11.35. TEMPORARY EXEMPTION FOR QUALIFIED PROPERTY DAMAGED BY DISASTER.

(a) In this section:

- (1) "Damage" means physical damage.
- (2) "Qualified property" means property that:

(A) consists of:

- (i) tangible personal property used for the production of income;
- (ii) an improvement to real property; or
- (iii) a manufactured home as that term is defined by Section [1201.003](#),

Occupations Code, that is used as a dwelling, regardless of whether the owner of the manufactured home elects to treat the manufactured home as real property under Section [1201.2055](#), Occupations Code;

(B) is located in an area declared by the governor to be a disaster area following a disaster;

(C) is at least 15 percent damaged by the disaster, as determined by the chief appraiser under this section; and

(D) for property described by Paragraph (A)(i), is the subject of a rendition statement or property report filed by the property owner under Section [22.01](#) that demonstrates that the property had taxable situs in the disaster area for the tax year in which the disaster occurred.

(b) A person is entitled to an exemption from taxation by a taxing unit of a portion of the appraised value of qualified property that the person owns in an amount determined under Subsection (h).

(c) Repealed by Acts 2021, 87th Leg., R.S., Ch. 884 (S.B. [1438](#)), Sec. 10(1), eff. June 16, 2021.

(d) Repealed by Acts 2021, 87th Leg., R.S., Ch. 884 (S.B. [1438](#)), Sec. 10(1), eff. June 16, 2021.

(e) Repealed by Acts 2021, 87th Leg., R.S., Ch. 884 (S.B. [1438](#)), Sec. 10(1), eff. June 16, 2021.

(f) On receipt of an application for the exemption authorized by this section, the chief appraiser shall determine whether any item of qualified property that is the subject of the application is at least 15 percent damaged by the disaster and assign to each such item of qualified property a damage assessment rating of Level I, Level II, Level III, or Level IV, as appropriate, as provided by Subsection (g). In determining the appropriate damage assessment rating, the chief appraiser may rely on information provided by a county emergency management authority, the Federal Emergency Management Agency, or any other source the chief appraiser considers appropriate.

(g) The chief appraiser shall assign to an item of qualified property:

(1) a Level I damage assessment rating if the property is at least 15 percent, but less than 30 percent, damaged, meaning that the property suffered minimal damage and may continue to be used as intended;

(2) a Level II damage assessment rating if the property is at least 30 percent, but less than 60 percent, damaged, which, for qualified property described by Subsection (a)(2)(A)(ii) or (iii), means that the property has suffered only nonstructural damage, including nonstructural damage to the roof, walls, foundation, or mechanical components, and the waterline, if any, is less than 18 inches above the floor;

(3) a Level III damage assessment rating if the property is at least 60 percent damaged but is not a total loss, which, for qualified property described by Subsection (a)(2)(A)(ii) or (iii), means that the property has suffered significant structural damage requiring extensive repair due to the failure or partial failure of structural elements, wall elements, or the foundation, or the waterline is at least 18 inches above the floor; or

(4) a Level IV damage assessment rating if the property is a total loss, meaning that repair of the property is not feasible.

(h) Subject to Subsection (i), the amount of the exemption authorized by this section for an item of qualified property is determined by multiplying the appraised value, determined for the tax year in which the disaster occurred, of the property by:

- (1) 15 percent, if the property is assigned a Level I damage assessment rating;
- (2) 30 percent, if the property is assigned a Level II damage assessment rating;
- (3) 60 percent, if the property is assigned a Level III damage assessment rating; or
- (4) 100 percent, if the property is assigned a Level IV damage assessment rating.

(i) If a person qualifies for the exemption authorized by this section after the beginning of the tax year, the amount of the exemption is calculated by multiplying the amount determined under Subsection (h) by a fraction, the denominator of which is 365 and the numerator of which is the number of days remaining in the tax year after the day on which the governor first declares the area in which the person's qualified property is located to be a disaster area, including the day on which the governor makes the declaration.

(j) If a person qualifies for the exemption authorized by this section after the amount of the tax due on the qualified property is calculated and the effect of the qualification is to reduce the amount of the tax due on the property, the assessor for each applicable taxing unit shall recalculate the amount of the tax due on the property and correct the tax roll. If the tax bill has been mailed and the tax on the property has not been paid, the assessor shall mail a corrected tax bill to the person in whose name the property is listed on the tax roll or to the person's authorized agent. If the tax on the property has been paid, the tax collector for the taxing unit shall refund to the person who paid the tax the amount by which the payment exceeded the tax due. No interest is due on an amount refunded under this subsection.

(k) The exemption authorized by this section expires as to an item of qualified property on January 1 of the first tax year in which the property is reappraised under Section [25.18](#).

Added by Acts 2019, 86th Leg., R.S., Ch. 1034 (H.B. [492](#)), Sec. 1, eff. January 1, 2020.

Amended by:

Acts 2021, 87th Leg., R.S., Ch. 883 (S.B. [1427](#)), Sec. 1, eff. June 16, 2021.

Acts 2021, 87th Leg., R.S., Ch. 884 (S.B. [1438](#)), Sec. 10(1), eff. June 16, 2021.