

Temporary Exemption for Property Damage by Disaster Exemption

Airdate: Immediately

The recent cold weather has caused physical damage to many properties in Brazos County. The Texas Tax Code allows a qualified property improvement that is at least 15% 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 real property such as homes, buildings, certain manufactured homes and tangible personal property used for the production of income for a business.

Example: If the appraised value of your improvement is \$200,000 the damages would have to total \$30,000 to meet the minimum threshold.

This exemption is not automatic. To qualify for this exemption the property owner must apply for the temporary exemption no later than 105 days after the governor declares a disaster area. Texas Governor Greg Abbott declared the state a disaster area on February 12 so the temporary exemption application must be filed no later than May 28.

The disaster application form can be found online at www.brazoscad.org under forms>CAD forms>form 50-312, Temporary Exemption for Property Damaged by Disaster. The form should be mailed to Brazos Central Appraisal District, 4051 Pendleton Drive, Bryan, Texas 77802-2465. For further information contact the Brazos Central Appraisal District at 979-774-4100 or email info@brazoscad.org.