

Matagorda County Appraisal District

2225 Avenue G

Bay City, Texas 77414

979-244-2031

www.matagorda-cad.org

Did your property sustain damage during Winter Storm Uri?

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 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 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.** (Please use form 50-312 Temporary Exemption Property Damaged by Disaster - attached to this notice.)*

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 (*the damage cannot include items-(ex.) equipment, furniture, appliances or anything other than building*).
- 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 supporting documentation provided. The district may rely on information from inspections, emergency management authority, FEMA or other appropriate sources like insurance adjusters and repair estimates.

The application must contain supporting documents that clearly identify the damage is related to the specific disaster-Winter Storm Uri, what the damage is and other information which may include FEMA reports, insurance claims and adjuster reports, along with estimates. *The damage 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. The exemption is a temporary exemption that expires December 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% damage amount is 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 February 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.

As stated in the Texas Property Tax Code Section 11.35 (f) – Once the Matagorda County Appraisal District receives your timely filed application, the chief appraiser shall determine whether any item of qualified property that is subject of the application is at least 15 percent damaged by the disaster and assign to each such item of qualified property damage assessment rating as follows:

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 less than 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 factor calculation:

February 12, 2021 Governor declared disaster. That date is the 43rd day of year for 2021.

322 remaining days in the year 2021 divided by 365 days is a proration factor of .88.

Here is an example for a temporary disaster exemption calculation:

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%.
Qualifies for damage assessment **Level 1** (15% or greater and less than 30%) **Exemption 15%**.
- \$100,000 improvement value times 15% exemption = \$15,000 exemption before proration.
- \$15,000 times the proration factor .88 equals \$13,200 or the amount of the exemption that reduces the taxable value for year 2021.
- The \$13,200 exemption will expire as of December 31, 2021 and will not be applicable for 2022.

*Property owners must use form 50-312 Temporary Exemption Property Damaged by Disaster to claim a temporary property tax exemption for property in a governor-declared disaster area with at least 15 percent damage. **You must complete form 50-312 and all supporting documentation by May 28, 2021.** (See the end of this notice for a blank form to be completed).*

Should you have any questions or concerns, please do not hesitate to call the Matagorda County Appraisal District at 979-244-2031 or email mcad@co.matagorda.tx.us . Our staff will be happy to assist you with any questions you may have.

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.