

On Jan. 25, the governor amended and renewed a disaster declaration originally issued on Jan. 22, for severe winter weather in 219 counties.

Tax Code Section 11.35, Temporary Exemption for Qualified Property Damaged by Disaster, allows qualified properties that are at least 15 percent damaged by a disaster in counties included in the declaration to receive a temporary exemption of a portion of the property's appraised value. Qualified property includes:

- tangible personal property used for income production;
- improvements to real property; and
- certain manufactured homes.

Property owners must apply for the temporary exemption no later than 105 days after the governor declares a disaster area. Form 50-312, Temporary Exemption Property Damaged by Disaster (PDF), is available on the comptroller's Property Tax Forms webpage. (<https://comptroller.texas.gov/taxes/property-tax/forms>)

You can find more information on statutory relief for property owners in disaster areas on the comptroller's Property Taxes in Disaster Areas and During Droughts webpage. (<https://comptroller.texas.gov/taxes/property-tax/disasters>)

If you have any questions for the Stonewall County Appraisal District office, you may call 940-989-3363.