



## FORT BEND CENTRAL APPRAISAL DISTRICT

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### OFFICE OF THE CHIEF APPRAISER

February 22<sup>nd</sup>, 2021

#### DISASTER EXEMPTION AVAILABLE FOLLOWING WINTER STORM

**FORT BEND** – On February 12, 2021, Greg Abbott, Governor of the State of Texas, certified that severe winter weather posed an imminent threat of widespread and severe property damage, injury, and loss of life due to prolonged freezing temperatures, heavy snow, and freezing rain statewide. He declared a state of disaster in all 254 counties, including Fort Bend County.

Properties that sustained at least 15% physical damage as a result of the recent disaster may qualify for a temporary exemption. (Property Tax Code Section 11.35)

“The recent winter weather event had a significant impact throughout Fort Bend County. As a part of the recovery process, we want to alert the public that they may be eligible for a temporary disaster exemption for physical damage to their property,” said Jordan Wise, chief appraiser.

In order to receive the exemption, an application must be filed with the Fort Bend Central Appraisal District (FBCAD). Supporting documentation that shows the level of damage sustained should be submitted with the application. This information includes, but is not limited to, digitally date stamped photos of property damage, insurance statements, dated repair receipts, etc.

Once a temporary exemption application and supporting documentation is received, the appraisal district will review the information provided and determine the level of damage. A property must have at least 15% damage to the improvements of the property to qualify. The damage assessment ratings break down to the following levels:

- Level I, 15%: Property damage is at least 15% but no more than 30%
- Level II, 30%: Property damage is at least 30% but no more than 60%
- Level III, 60%: Property damage is at least 60% damaged but is not a total loss
- Level IV, 100%: Property damage is total; repairs are not feasible

(continued)

The property damage percentage is calculated by taking the dollar amount of needed or completed repairs and dividing it by the appraised value of the improvements on the property.

Example 1	
2021 Land Value	\$25,000
2021 Improvement Value	\$100,000
2021 Total Market Value	\$125,000
Damages to Improvements	\$20,000

$\$20,000 / \$100,000 = .2$  or 20%  
Qualifies for a Level 1 temporary disaster exemption of 15%

Example 2	
2021 Land Value	\$25,000
2021 Improvement Value	\$475,000
2021 Total Market Value	\$500,000
Damages to Improvements	\$20,000

$\$20,000 / \$475,000 = .04$  or 4%  
4% does NOT qualify for a temporary disaster exemption

If the temporary exemption application is approved, the exemption will be prorated through the end of the year.

Property owners must apply for the temporary exemption no later than 105 days after the governor declares a disaster area, which is May 28<sup>th</sup>, 2021. Form 50-312, Temporary Exemption Property Damaged by Disaster, is available on the FBCAD.org website on our "Forms" page under "Miscellaneous Exemptions".

For more information about the disaster exemption, contact the Fort Bend Central Appraisal District at 281-344-8623 or visit [www.fbcad.org](http://www.fbcad.org).

Information is also available on the Comptroller's Property Tax Assistance Division's website at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/)