

Did Your Property Sustain Damage During the Recent Storm? You may qualify for a new property tax exemption.

In an area declared a disaster area by the Governor, Tax Code Section 11.35 allows a qualified property that is at least 15 percent 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. The deadline for application is 105 days after the governor declares a disaster area.** Governor Abbott Fisher, Stonewall and other counties in a disaster declaration, so this exemption applies for 2023. The deadline for filing the application for exemption is **October 5, 2023**.

The exemption **applies only** to qualified property. Qualified property includes:

- Tangible business personal property used for income production if the owner filed a 2023 rendition;
- An improvement to real property, which would include residential buildings (homes), commercial buildings (businesses), industrial buildings (manufacturing), multi-family buildings (apartments), and other real property buildings; and
- certain manufactured homes used as a dwelling.

The appraisal district determines if the property qualifies for the temporary exemption and assigns a damage assessment rating of Level I, II, III or IV based upon available information. The district may rely on information from a county emergency management authority, the Federal Emergency Management Agency (FEMA) or other appropriate sources like insurance adjusters or repair estimates 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 & waterline <18" above floor if flooded.	30%
III	60% < 100%	Significant structural damage & waterline 18"+ above floor if flooded	60%
IV	100%	Total loss: repair is not feasible	100%

The amount of the exemption is determined by multiplying the building (note: this is the value for the structure only, land is not qualified property and not included in the calculations) by the exemption percentage based on the damage assessment level. The product is then multiplied by a proration factor (the number of days remaining in the tax year after the date the governor declares the disaster is divided by 365). The proration factor for this disaster is 0.5260 ($192/365 = 0.5260$).

Sample disaster exemption calculation:

A \$100,000 market value house (structure value only) received \$20,000 in damage from high winds resulted in damage.

$\$20,000 \text{ Damage} / \$100,000 \text{ House value} = 20\%$. Damage assessment level is Level 1.

$\$100,000 \text{ House Value} \times 15\% \text{ exemption percentage} = \$15,000$

$\$15,000 \times \text{proration factor } 0.5260 = \$7,890 \text{ exemption amount reducing the 2023 taxable value to } \$92,110$.

The appraisal district must send written notice of the approval, modification, or denial of the application to the applicant. The temporary disaster area exemption expires on Jan. 1 of the first tax year in which the property is reappraised. **The deadline for filing the 2023 Temporary Disaster Exemption application is October 5, 2023.**

The form is on the homepage, www.nolan-cad.org Form 50-312. You can mail your application to the Nolan CAD, P O Box 1256 or via email to nolancad@gmail.com. For questions, call 325-235-8421.



GOVERNOR GREG ABBOTT

June 22, 2023

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
10:30 AM O'CLOCK

JUN 22 2023


Secretary of State

The Honorable Jane Nelson
Secretary of State
State Capitol Room 1E.8
Austin, Texas 78701

Dear Secretary Nelson:

Pursuant to his powers as Governor of the State of Texas, Greg Abbott has issued the following:

A proclamation amending the proclamation relating to the severe weather and tornadoes that began on June 14, 2023, that included severe storms, large hail, heavy rainfall, flash flooding, tornadoes, and hazardous wind gusts caused widespread and severe property damage, injury, or loss of life in several counties and now declaring a disaster in: Motley, Nolan, Fisher, Jones, Kent, and Stonewall counties.

The original proclamation is attached to this letter of transmittal.

Respectfully submitted,


Gregory S. Davidson
Executive Clerk to the Governor

GSD:gsd

Attachment

PROCLAMATION

BY THE

Governor of the State of Texas

TO ALL TO WHOM THESE PRESENTS SHALL COME:

WHEREAS, I, GREG ABBOTT, Governor of the State of Texas, issued a disaster proclamation on Friday, June 16, 2023, certifying the severe weather and tornadoes that began on June 14, 2023, and included severe storms, large hail, heavy rainfall, flash flooding, tornadoes, and hazardous wind gusts caused widespread and severe property damage, injury, or loss of life in Ochiltree and Cass counties; and

WHEREAS, on June 17, 2023, I amended that proclamation to also declare a disaster in Franklin, Harrison, Marion, Upshur, and Wood counties;

WHEREAS, on June 19, 2023, I amended that proclamation to also declare a disaster in Camp, Gregg, Hopkins, Panola, Smith, and Titus counties;

WHEREAS, on June 21, 2023, I amended that proclamation to also declare a disaster in Morris and Shelby counties;

NOW, THEREFORE, in accordance with the authority vested in me by Section 418.014 of the Texas Government Code, I do hereby amend the aforementioned proclamation and declare a disaster in these additional counties: Motley, Nolan, Fisher, Jones, Kent, and Stonewall counties.

Pursuant to Section 418.017 of the Texas Government Code, I authorize the use of all available resources of state government and of political subdivisions that are reasonably necessary to cope with this disaster.

Pursuant to Section 418.016 of the Texas Government Code, any regulatory statute prescribing the procedures for conduct of state business or any order or rule of a state agency that would in any way prevent, hinder, or delay necessary action in coping with this disaster shall be suspended upon written approval of the Office of the Governor. However, to the extent that the enforcement of any state statute or administrative rule regarding contracting or procurement would impede any state agency's emergency response that is necessary to protect life or property threatened by this declared disaster, I hereby authorize the suspension of such statutes and rules for the duration of this declared disaster.

In accordance with the statutory requirements, copies of this proclamation shall be filed with the applicable authorities.

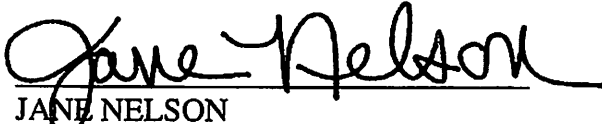


IN TESTIMONY WHEREOF I have

Governor Greg Abbott
June 22, 2023

Proclamation
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ATTESTED BY:



JANE NELSON
Secretary of State