

PROPERTY TAX RELIEF FOR STORM DAMAGE TO TEXAS PROPERTY OWNERS

In accordance with the authority granted to the Governor of the State of Texas under Section 418.014 of the Texas Government Code, all 254 Texas counties were declared a state of disaster on February 12, 2021. With that declaration by the Governor, Texas property owners now have the opportunity to seek a temporary exemption from their respective property taxes pursuant to Section 11.35 of the Texas Tax Code.

Simply stated, if an owner of residential and/or commercial property complies with Section 11.35(a) as having "qualified property;" one may be eligible to a temporary exemption from taxation by a taxing unit of a portion of the appraisal value of the qualified property that has been at least 15 percent damaged by a disaster in a governor declared disaster area. That exemption may range from as little as 15 percent to as much as 100 percent of the appraised value of the qualified property.

A property owner must apply for the exemption no later than 105 days after the Governor declares a disaster area. Refer to the Temporary Exemption Application, Form 50-312, developed by the Texas Comptroller of Public Accounts, Property Tax Division. "Qualified property" includes:

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

Of course, how a property owner arrives at the amount of the exemption is a more complicated subject to be determined once an application seeking such temporary exemption has been filed with the appropriate taxing unit. Following a determination by the chief appraiser in each taxing unit that any item of qualified property that is the subject of one's application is at least 15 percent damaged by the disaster, each such item of qualified property will be assigned a damage assessment rating ranging from a Level I up to a Level IV damage assessment rating. The damage assessment rating will determine the percentage of appraised value of the qualified property to be exempted.

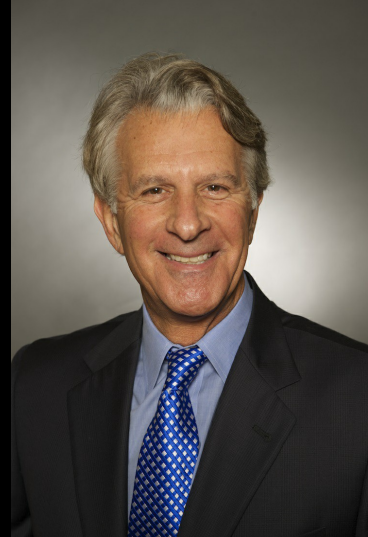
The chief appraiser must send written notice of the approval, modification, or denial of the application to the applicant property owner no later than five (5) days after making such determination. Property owners may appeal the chief appraiser's exemption determination, including the denial of an exemption, and if such appeal is denied, the property owner can file a petition for review with the district court within sixty (60) days after the property owner has received notice that a final order has been entered from which an appeal may be had.

The law firm of Friedman & Feiger, LLP can provide guidance to those property owners who want to file an application for temporary exemption from their property taxes and, if necessary, to file a petition against the taxing unit in order to seek the desired relief under Section 11.35 of Texas Tax Code.

Please contact Robert E. Feiger at rfeiger@fflawoffice.com for such guidance.

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Robert E. Feiger practices in the areas of taxation, business law, estate and asset preservation planning and probate and estate administration. He received a B.S.B.A. with final honors from Washington University in St. Louis, Missouri in 1971, where he became a member of Beta Gamma Sigma and Omicron Delta Kappa, and his J.D. and L.L.M. in Taxation from Southern Methodist University Dedman School of Law in 1974 and 1995, respectively.

While at Southern Methodist University, Mr. Feiger was on the staff of the Southwestern Law Journal. He served as Staff Attorney for the United States Securities & Exchange Commission in the Division of Enforcement in Washington, D.C., 1974 through 1977, and as an Assistant General Counsel for Betz Laboratories, Inc., a publicly-held company, in Philadelphia, Pennsylvania, 1977 through 1979. He currently serves as a member to the Advisory Council of The Dallas Foundation and holds the designation of Accredited Estate Planner by the National Association of Estate Planners and Councils. He is admitted to the State Bar of Texas, and is also a member of the Tax Section of the State Bar of Texas.

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