



Denton Central Appraisal District
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DID YOUR PROPERTY SUSTAIN DAMAGE FROM THE SPRING STORMS AND FLOODING?

You may qualify for a temporary property tax exemption for 2024.

In an area declared a disaster by Governor Abbott, 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.**

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 buildings (the damage cannot include items; example: 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 information provided. The application **must** contain attachments that clearly identify the damage is related to the specific disaster, what the damage is and other information which may include FEMA reports, insurance claims and adjuster reports, along with estimates. It 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 or the tangible business personal property value. It is a temporary exemption that expires 12/31/2024. 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% damaged amount is valued at full market value, as of January 1, 2024.

The proration as it applies to the 2024 spring storms and flooding: Governor Abbott declared Denton County a disaster area on 5/26/2024 - Therefore the DEADLINE TO FILE is SEPTEMBER 9, 2024. The exemption amount is prorated for the remaining number of days (219/366). The proration factor is .6 for this disaster.

Texas Property Tax Code Section 11.35:

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 <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:

Declaration of disaster May 26, 2024 - 147th day of 2024

219 remaining days divided by 366 days is a proration factor of .6

Sample disaster exemption:

A \$300,000 house received \$60,000 in damage.

\$60,000 damage divided by the \$300,000 improvement value = 20%
Damage assessment is LEVEL 1 (15% or greater and less than 30%)

\$300,000 improvement value times 15% exemption = \$45,000 exemption before
proration

\$45,000 times proration factor .6 - \$27,000 exemption, reducing the taxable value for
2024.

Exemption expires 12/31/2024 and is not applicable for 2025.

**DEADLINE TO FILE
SEPTEMBER 9, 2024**