



Collin Central Appraisal District

Did Your Property Sustain Damage During Winter Storm?

You may qualify for a 2021 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 qualified property. A property owner must apply for the temporary exemption, and the deadline for application is 105 days after the Governor declares a disaster area. **The deadline for filing the 2021 application for exemption is May 28, 2021.** [Click here for a copy of the application, form 50-312.](#) You can mail your application to the Collin Central Appraisal District, 250 Eldorado Pkwy., McKinney 75069 or via email to exemptions@cadcollin.org

Qualified property includes:

- tangible business personal property used for income production if the owner filed a 2021 rendition;
- residential buildings (homes), commercial buildings (businesses), industrial buildings (manufacturing), multi-family buildings (apartments), and other real property buildings; and certain manufactured homes.

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.

Damage Rating	Damage Assessment	Damage Description	Exemption Percentage
I	>=15% to < 30%	Minimal, may continue to be used as intended. 15%	15%
II	>=30% to < 60%	Nonstructural damage and waterline <18" above floor if flooded. 30%	30%
III	>=60% to < 100%	Significant structural damage and waterline 18"+ above floor if flooded. 60%	60%
IV	100%	Total loss: repair is not feasible. 100%	100%

For real property, the damage assessment and exemption calculations will be based on the 2021 appraised value of the buildings only.

The amount of the exemption is determined by multiplying the building or business personal property value, as applicable, by the exemption percentage based on the damage assessment level and 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 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 January 1st of the first tax year in which the property is reappraised. **This exemption will expire on January 1, 2022.**

Governor Abbott declared the entire state of Texas a disaster area on February 12, 2021 so this exemption applies to qualifying properties in all Texas counties. [Click here to view the Disaster Declaration for winter storm Uri.](#) The proration factor for this disaster is 0.88 (322/365 = 0.88).

Sample 2021 disaster exemption calculation:

A \$100,000 house received \$20,000 in damage from burst pipes that resulted in nonstructural damage.

\$20,000 Damage / \$100,000 house value = 20%, exceeding the 15% minimum. Damage Rating is Level 1.

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

\$15,000 times proration factor 0.88 = \$13,200 exemption amount reducing the taxable value for 2021.