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**FORT BEND CENTRAL APPRAISAL DISTRICT**  
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## **OFFICE OF THE CHIEF APPRAISER**

July 22, 2024

### **DISASTER EXEMPTIONS AVAILABLE FOLLOWING RECENT STORMS**

**FORT BEND** – On July 6, 2024, Greg Abbott, Governor of the State of Texas, announced an update to the Major Disaster Declaration for Hurricane Beryl, including Fort Bend County. The Governor also issued a Major Disaster Declaration for Tropical Storm Alberto on June 19, 2024, that included Fort Bend County.

Properties physically impacted by either of these storms may be eligible to receive a [Tax Code Section 11.35](#) temporary exemption of a portion of the appraised value of the property.

Property owners must apply for the temporary exemption no later than 105 days after the governor declares a disaster. For damage caused by Tropical Storm Alberto, the deadline to apply is October 2, 2024. For damage caused by Hurricane Beryl, the deadline to apply is October 19, 2024.

Form 50-312, Temporary Exemption Property Damaged by Disaster, is available on the FBCAD.org website on our “Forms” page under “Additional Exemptions”. Completed forms should be returned to the appraisal district either in person, by US mail, or by email to [info@fbcad.org](mailto:info@fbcad.org).

Property owners applying for this exemption are required to provide supporting documentation showing the level of damage sustained. Supporting documentation includes, but is not limited to, digitally date-stamped photos of damages, insurance statements, dated repair receipts, etc.

The chief appraiser must then make a determination on each property that applies for the temporary exemption with respect to the level of damage. A damage assessment rating is applied to the property and is the basis for the exemption amount. 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

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

For example, if a property's 2024 market value is assessed at \$125,000; land (\$25,000) and improvements (\$100,000), then the first step would be to subtract the land value. Let's say receipts and photos demonstrate that the property sustained \$20,000 worth of damage. After subtracting land, that \$20,000 would equate to 20% damage which falls under level I (Damage estimates, \$20,000, divided by improvements, \$100,000, equals .2 or 20%).

In another example, if a property's total market value for 2024 is \$500,000 with the same land value as the previous example (\$25k) and the same damage estimates or receipts (\$20k), the property would not qualify since the damage is less than 15% of the improvement value. (Damage estimates, \$20,000, divided by improvements, \$475,000, equals .04 or 4%).

Once the damage assessment rating is determined, the exempted amount is prorated to the end of the year from the date of the disaster declaration. 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/)