

# Notice to Property Owners of Deaf Smith County

**If you had damage from freezing temperatures, heavy snow from the severe weather event that happened in January 2026, you may qualify for property tax relief.**

The Texas Property Tax Code Section 11.35 allows the *Temporary Exemption for Qualified Property Damaged by Disaster*. Therefore, a qualified property that is at least 15 percent damaged by a disaster in a governor-declared disaster area is entitled to receive a temporary exemption of a portion of the appraised value of the property.

A property owner must apply for the temporary exemption no later than May 14, 2026. The Governor of Texas declared Deaf Smith County a disaster area on January 25, 2026. This exemption is prorated from January 29, 2026, to the end of the year and is based on the level of damage the property sustained.

Qualified property can be tangible personal property used for production of income, improvements to real property, and certain manufactured homes.

The chief appraiser determines if the property qualifies for the temporary exemption and assigns a damage assessment rating level based on the physical damage sustained by the property (see the chart below for the state mandated exemption percentages). The chief appraiser may rely on information from a county emergency management authority, or other appropriate sources 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 and waterline <18" above floor	30%
III	60% < 100%	Significant structural damage and waterline 18"+ above floor	60%
IV	100%	Total loss: repair is not feasible	100%

The damage assessment rating determines the percentage of appraised value of the qualified property to be exempted. The amount of exemption is determined by multiplying the property value after applying the damage assessment rating to a fraction (the number of days remaining in the tax year after the date the governor declares the disaster divided by 365).

**Example:** for a residence valued at \$115,000, where the land is valued at \$15,000 and the house is valued at \$100,000.

- The Chief Appraiser determines the damage assessment is 50%; thus, the Exemption Percentage from the above chart is 30%.
- The exemption is prorated from January 25<sup>th</sup> to December 31, 2026.  $340/365 = 93.15\%$ .
- Calculation:  $\$100,000 \times 30\% \times 93.156\% = \$27,945$  (the adjusted 2026 taxable value for the house).

The chief appraiser must send written notice of the approval, modification or denial of the application to the applicant no later than five days after making the determination. The temporary disaster area exemption expires on Jan. 1 of the first tax year in which the property is reappraised.

Application can be found at the Texas Comptroller's website at <https://comptroller.texas.gov/taxes/property-tax/forms/> or you can contact the Deaf Smith County Appraisal District at 806-364-0625.