



Temporary Exemption for a Residence Homestead Destroyed by Fire

Form 50-339 (05/2026)

GENERAL INFORMATION: This temporary exemption application only applies to the improvement structure portion of a residence homestead that has been destroyed by a fire pursuant to Tax Code Section 11.351. Improvement holds the meaning as defined in Tax Code Section 1.04(3). The temporary exemption is only applicable to the tax year in which the fire occurs.

Account Number (if known)

Tax Year

SECTION 1: Property Owner/Applicant

Does this property currently have a residence homestead exemption under Tax Code Section 11.13 applied in your name? Yes No

Name of Property Owner or Authorized Representative _____ Driver's License, Social Security Number or Personal I.D. Certificate* _____

Physical Address, City, State, ZIP Code _____

Primary Phone Number (area code and number) _____ Email Address** _____

Mailing Address, City, State, ZIP Code (if different from the physical address) _____

SECTION 2: Property Description

Physical Address (i.e. street address, not P.O. Box), City, State, ZIP Code _____

Date you acquired this property _____ Date you began occupying this property as your principal residence _____

Legal Description (if known):

1. Provide the date the fire occurred: (mm/dd/yyyy) _____
2. Did the fire completely destroy the residence homestead structure? Yes No
3. Was the residence homestead structure habitable immediately before the date the fire occurred? Yes No
4. Was the residence homestead structure uninhabitable for at least 30 days after the date the fire occurred? Yes No

SECTION 3: Certification and Signature

If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

I, _____, swear or affirm the following:
Printed Name of Property Owner or Authorized Representative

1. that each fact contained in this application is true and correct; and
2. that the residence homestead described in this application meets the qualifications under Tax Code Section 11.351 for the temporary exemption claimed.

sign here → _____ Date _____
Signature of Property Owner or Authorized Representative

* Social security number disclosure may be required for tax administration and identification (42 U.S.C. Section 405(c)(2)(C)(i); Tax Code Section 11.43(f). A driver's license number or personal identification number disclosed in an exemption application is confidential and not open to public inspection, except as authorized by Tax Code Section 11.48(b).
** May be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

Important Information

GENERAL INFORMATION

This temporary exemption application only applies to the appraised value of the improvement structure portion of a residence homestead completely destroyed by a fire pursuant to Tax Code Section 11.351. Improvement holds the meaning as defined by Tax Code Section 1.04(3). The temporary exemption is only applicable for the tax year in which the fire occurs.

FILING INSTRUCTIONS

File this form and all supporting documentation with the appraisal district office in the county in which the property is taxable. **Do not file this document with the Texas Comptroller of Public Accounts.** Contact information for appraisal district offices is located on the Comptroller's website.

DEADLINES

This application and all supporting documentation must be filed no later than the 180th day after the date the fire occurs.

SUPPORTING DOCUMENTATION

Pursuant to Tax Code Section 11.351(f), in determining whether an improvement qualifies for this temporary exemption, the chief appraiser may rely on information provided by any other source the chief appraiser considers appropriate, including a county fire marshal or insurance adjuster.

EXEMPTION QUALIFICATIONS

A person is only entitled to an exemption from taxation by a taxing unit of the appraised value of the improvement portion to the person's residence homestead that:

- is completely destroyed by a fire;
- is a habitable structure immediately before the date the fire occurs; and
- remains uninhabitable for at least 30 days after the date the fire occurs.

The amount of the exemption is calculated by multiplying the improvement's appraised value for the tax year in which the fire occurs by a fraction, the denominator of which is 365 and the numerator of which is the number of days remaining in the tax year after the date on which the fire occurs.

PROPERTY TAX BILL

If a person becomes entitled to this temporary exemption after the amount of tax due on the property is calculated and the effect of the qualification is to reduce the amount of the tax due on the property, the assessor for each applicable taxing unit must recalculate the amount of the tax due on the property and correct the tax roll.

If the tax bill has been mailed and the tax on the property has not been paid, the assessor must mail a corrected tax bill to the person in whose name the property is listed on the tax roll or to the person's authorized agent.

If the tax on the property has been paid, the tax collector for the taxing unit must refund to the person who paid the tax the amount by which the payment exceeded the tax due.

Definitions

Tax Code Section 1.04(3) defines Improvement as:

- a building, structure, fixture or fence erected or affixed to land; or
- a transportable structure that is designed to be occupied for residential or business purposes, whether or not it is affixed to the land, if the owner of the structure owns the land on which it is located, unless the structure is unoccupied and held for sale or normally is located at a particular place temporarily.

Tax Code Section 11.13(j-1) defines residence homestead as a structure (including a mobile home) or a separately secured and occupied portion of a structure (together with the land, not to exceed 20 acres, and improvements used in the residential occupancy of the structure, if the structure and the land and improvements have identical ownership) that:

- is owned by one or more individuals, either directly or through a beneficial interest in a qualifying trust;
- is designed or adapted for human residence;
- is used as a residence; and
- is occupied as the individual's principal residence by an owner, by an owner's surviving spouse who has a life estate in the property, or, for property owned through a beneficial interest in a qualifying trust, by a trustee or a beneficiary of the trust who qualifies for the exemption.