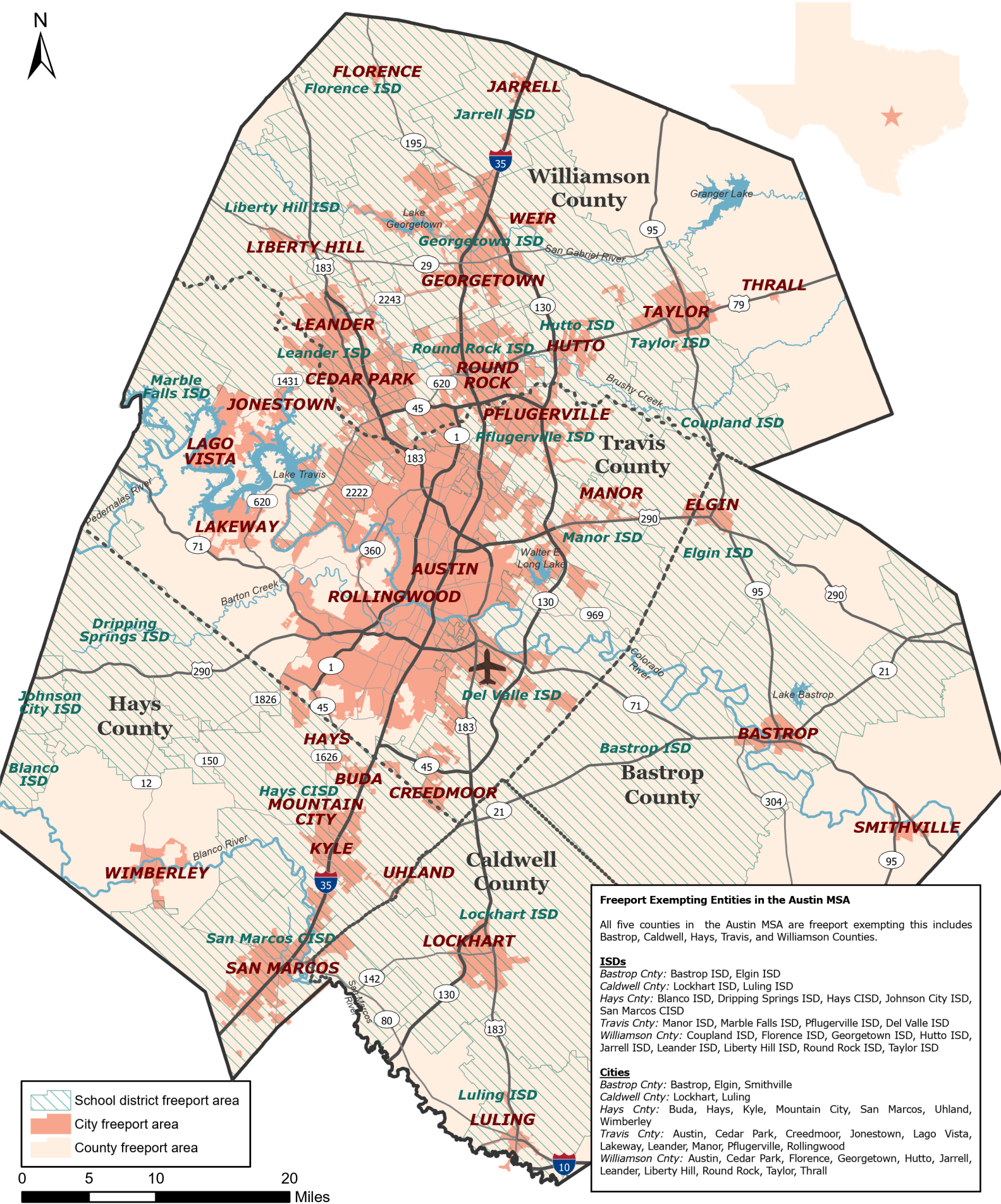


# Greater Austin Region

Freeport exemptions



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## Freeport exemption

A community may choose to offer the [freeport exemption](#) for various types of goods that are detained in Texas for a short period of time. Freeport property includes goods, wares, merchandise, ores, and certain aircraft and aircraft parts. Freeport property qualifies for an exemption from ad valorem taxation only if it has been detained in the state for 175 days or less for the purpose of assembly, storage, manufacturing, processing, or fabricating. For certain aircraft parts, a community, by official action, may extend the deadline to 730 days.

The law requires an annual application to the county appraisal district to claim a property tax exemption for freeport goods.

Community college districts cannot adopt the freeport exemption.

### *Freeport Exemption Availability in Selected Communities*

|                  |                              | City            | County | School district     |
|------------------|------------------------------|-----------------|--------|---------------------|
| Austin           | Travis & Williamson Counties | Yes             | Yes    | No/Yes <sup>1</sup> |
| Bastrop          | Bastrop County               | Yes             | Yes    | Yes                 |
| Buda             | Hays County                  | Yes             | Yes    | Yes                 |
| Cedar Park       | Williamson & Travis Counties | Yes             | Yes    | Yes                 |
| Dripping Springs | Hays County                  | No              | Yes    | Yes                 |
| Elgin            | Bastrop County               | Yes             | Yes    | Yes                 |
| Georgetown       | Williamson County            | Yes             | Yes    | Yes                 |
| Hutto            | Williamson County            | Yes             | Yes    | Yes                 |
| Jarrell          | Williamson County            | Yes             | Yes    | Yes                 |
| Kyle             | Hays County                  | Yes             | Yes    | Yes                 |
| Lago Vista       | Travis County                | Yes             | Yes    | No                  |
| Leander          | Williamson County            | Yes             | Yes    | Yes                 |
| Liberty Hill     | Williamson County            | Yes             | Yes    | Yes                 |
| Lockhart         | Caldwell County              | Yes             | Yes    | Yes                 |
| Luling           | Caldwell County              | Yes             | Yes    | Yes                 |
| Manor            | Travis County                | Yes             | Yes    | Yes                 |
| Pflugerville     | Travis County                | Yes             | Yes    | Yes                 |
| Rollingwood      | Travis County                | Yes             | Yes    | No                  |
| Round Rock       | Williamson & Travis Counties | Yes             | Yes    | Yes                 |
| San Marcos       | Hays County                  | Yes             | Yes    | Yes                 |
| Smithville       | Bastrop County               | Yes             | Yes    | No                  |
| Sunset Valley    | Travis County                | NA <sup>2</sup> | Yes    | No                  |
| Taylor           | Williamson County            | Yes             | Yes    | Yes                 |
| West Lake Hills  | Travis County                | No              | Yes    | No                  |

<sup>1</sup> Austin ISD has not approved the Freeport exemption, however, portions of the City of Austin include the following school districts that do offer the exemption: Del Valle ISD, Leander ISD, Manor ISD, Pflugerville ISD and Round Rock ISD.

<sup>2</sup> The City of Sunset Valley does not impose a property tax.