



2025

FRIO COUNTY APPRAISAL DISTRICT

LOCAL ANNUAL REPORT

FRIO COUNTY APPRAISAL DISTRICT

FRIO CAD NUMBER OF PARCELS

FRIO CAD VALUE

FRIO CAD USES OF PROPERTY

FRIO CAD TYPES OF PROPERTY

FRIO CAD EXEMPTION DATA

FRIO CAD APPEAL DATA

FRIO CAD RATIO STUDY ANALYSIS

FRIO CAD NEW CONSTRUCTION

FRIO CAD LEGISLATIVE CHANGES



FRIO COUNTY APPRAISAL DISTRICT
P. O. BOX 1129 815 S. OAK STREET
PEARSALL, TEXAS 78061
PHONE: 830-334-4163 FAX: 830-334-5568

2025 LOW INCOME HOUSING CAPITALIZATION RATE

The Texas Property Tax Code requires all property to be appraised at one hundred percent (100%) market value. According to the Texas Property Tax Code the Chief Appraiser is required to use the income method to appraise property qualified as low-income housing under Section 11.1825. The appraiser must specifically consider the restrictions on who may rent the property and the amount of rent to be charged. As of January 31, of each year the district must give public notice of the cap rate to be used on all qualified low-income housing properties. The 2025 capitalization rate for the *Frio County Appraisal District* is between 8.75% and 10.25%.

FRIO COUNTY APPRAISAL DISTRICT

FRIO COUNTY APPRAISAL DISTRICT
PARCELS FOR 2025 ARE 28,278



2025 Certified History Recap
Frio County Appraisal District

(00) - FRIO COUNTY APPR DIST

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	56,013,350	2,521	0	Exempt Property	140,428,940	336	3,030,510	74
Non Homesite	(+)	270,637,420	6,552	17,412,670	Under \$500/\$2500	8,820	14	92,930	998
Productivity Market	(+)	2,494,858,090	4,668	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land(=)		2,821,508,860	13,741	17,412,670	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	2,494,858,090	4,668		Mineral Unknown			0	0
Land Ag 1D	(-)	3,060	1		Interstate Commerce			0	0
Land Ag 1D1	(-)	93,150,980	4,666		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		MultiUse	0	0		
Productivity Loss(=)		2,401,704,050	4,667		Solar/Wind Power	0	0		
Improvements					Vehicle Leased for Personal Use	0	0		
Homesite	(+)	249,306,220	2,370	0	TCEQ/Pollution Control	40,971,480	13		
New Homesite	(+)	6,187,960	179	0	Allocation	0	0		
Non Homesite	(+)	646,720,620	4,335	113,735,820	Historical	0	0		
New Non Homesite	(+)	19,780,540	275	8,790,710	Disaster Exemption	0	0		
Income	(+)	0	0	0	Community Housing	0	0		
Total Improvement(=)		921,995,340	7,159	122,526,530	Childcare Facility	0	0		
Personal						181,409,240		3,123,440	
Homesite	(+)	27,439,350	496	0	Total Losses (includes Prod. Loss & Cap Loss) (=)				2,649,249,237
New Homesite	(+)	1,888,580	55	0	(includes Prorated Exempt of 91,770)				
Non Homesite	(+)	85,852,998	1,514	397,970	Total Appraised Value (=)				3,444,219,991
New Non Homesite	(+)	5,285,080	77	0		Value	# of Items		
Total Personal(=)		120,466,018	2,142	397,970	Homestead Exemptions				
Mineral/Industrial/Utility/Personal Property					Homestead H,S	(+)	0	0	
Minerals/Oil & Gas	(+)	983,771,710	11,517		Senior S	(+)	0	0	
Industrial Real	(+)	564,404,870	15		Disabled B	(+)	0	0	
Industrial/Utility Personal Property	(+)	681,322,430	816		DV 100%	(+)	0	0	
Total Mineral Market Value(=)		2,229,499,010	12,348		Surviving Spouse of a Service Member	(+)	0	0	
Total Real & Personal Market	(+)	3,863,970,218	23,042		Surviving Spouse of a First Responder	(+)	0	0	
Total Mineral/Industrial Market	(+)	2,229,499,010	12,348		Total Reimbursable	(=)	0	0	
Total Market Value(=)		6,093,469,228	35,390		Local Discount	(+)	0	0	
20% MIUP Circuit Breaker Limitation (-)		41,110,737	2,501		Disabled Veteran	(+)	0	0	
10% Homestead Cap Loss	(-)	8,394,890	1,331		Optional 65	(+)	0	0	
20% Circuit Breaker Limitation	(-)	13,506,880	1,271		Local Disabled	(+)	0	0	
Total Market After Cap(=)		6,030,456,721			State Homestead	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Vet Donated Home (Charity)	(+)	0	0	
Productivity Loss	(-)	2,401,704,050	4,667		Surviving Spouse Ported Amounts	(+)	0	0	
Total Market Taxable(=)		3,628,752,671			Total Exemptions	(=)	0		0
					Total Exemptions* (-)				0
					00 - FRIO COUNTY APPR DIST Net Taxable Value (=)				3,444,219,991



2025 Certified History Recap
Frio County Appraisal District

(00) - FRIO COUNTY APPR DIST

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,443	1,431	0	92	0	5	0	149	94	0	0

Total Parcels*: 28,278* Parcel count is figured by parcel per ownership se
Total Owners: 10,936
Total Items: 35,390

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time
Absolute Exemption \$1,244,680

Exempt Value of First Time
Partial Exemption \$0

New AG/Timber

Market \$0
Taxable \$0
Value Loss \$0

Industrial/Utility/Personal Property New Value

Taxable \$198,155,080

New Improvement/Personal

Market \$33,142,170
Taxable \$24,555,460

Grand Total New Value

Taxable \$222,710,540

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$101,344	1,805	Market \$182,927,230
Taxable \$98,802		Taxable \$178,337,600
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$122,099	2,555	Market \$311,963,800
Taxable \$118,848		Taxable \$303,655,830
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$111,343	3,080	Market \$340,711,090
Taxable \$108,601		Taxable \$332,318,890
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$56,925	505	Market \$28,747,290
Taxable \$56,759		Taxable \$28,663,060



2025 Certified History Recap
Frio County Appraisal District

(00) - FRIO COUNTY APPR DIST

Category	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	2,987	1,328.5540	42,897,140	0	0	42,897,140	226,751,440	988,260	0	270,636,840	265,915,040
A2	639	362.8526	9,909,130	0	0	9,909,130	11,787,150	0	0	21,696,280	21,144,810
A3	60	18.3910	650,900	0	0	650,900	545,120	0	0	1,196,020	1,190,020
A*	3,686	1,709.7976	53,457,170	0	0	53,457,170	239,083,710	988,260	0	293,529,140	288,249,870
B1	87	82.8934	2,067,790	0	0	2,067,790	20,325,660	0	0	22,393,450	22,248,570
B2	1	0.3100	16,200	0	0	16,200	20,110	0	0	36,310	36,310
B*	88	83.2034	2,083,990	0	0	2,083,990	20,345,770	0	0	22,429,760	22,284,880
C1	1,248	690.8530	17,196,060	0	0	17,196,060	19,130	0	0	17,215,190	16,322,130
C2	1	0.1180	14,350	0	0	14,350	0	0	0	14,350	14,350
C*	1,249	690.9710	17,210,410	0	0	17,210,410	19,130	0	0	17,229,540	16,336,480
D1	4,668	692,562.1676	0	93,154,040	2,494,858,090	93,154,040	0	0	0	93,154,040	93,154,040
D2	572	0.0000	0	0	0	0	19,015,020	0	0	19,015,020	19,004,110
D*	5,240	692,562.1676	0	93,154,040	2,494,858,090	93,154,040	19,015,020	0	0	112,169,060	112,158,150
E	1,037	7,900.4446	81,988,900	0	0	81,988,900	1,131,110	0	0	83,120,010	80,582,240
E1	1,347	2,593.4126	28,553,730	0	0	28,553,730	219,902,750	198,760	0	248,655,240	245,419,390
E2	597	1,314.0223	23,550,830	0	0	23,550,830	24,046,820	25,990	0	47,623,640	46,146,600
E3	170	691.5138	8,685,290	0	0	8,685,290	3,956,850	0	0	12,642,140	12,350,680
E*	3,151	12,499.3933	142,778,750	0	0	142,778,750	249,037,530	224,750	0	392,041,030	384,498,910
F1	557	2,187.4847	37,810,730	0	0	37,810,730	217,604,150	81,010	0	255,495,890	250,098,140
F1	557	2,187.4847	37,810,730	0	0	37,810,730	217,604,150	81,010	0	255,495,890	250,098,140
F2	217	6,218.2840	53,843,500	0	0	53,843,500	50,464,010	0	564,387,670	668,695,180	656,738,210
F2	217	6,218.2840	53,843,500	0	0	53,843,500	50,464,010	0	564,387,670	668,695,180	656,738,210
F*	774	8,405.7687	91,654,230	0	0	91,654,230	268,068,160	81,010	564,387,670	924,191,070	906,836,350
G1	10,418	0.0000	0	0	0	0	0	0	935,048,093	935,048,093	935,048,093
G1C	14	0.0000	0	0	0	0	0	0	4,499,590	4,499,590	4,499,590
G*	10,432	0.0000	0	0	0	0	0	0	939,547,683	939,547,683	939,547,683
J1	1	0.0000	0	0	0	0	0	15,100	0	15,100	15,100
J2	3	10.2000	83,600	0	0	83,600	29,570	0	0	113,170	109,210
J3	78	267.1180	1,785,830	0	0	1,785,830	3,135,260	0	67,976,350	72,897,440	72,896,920
J4	71	5.3540	153,200	0	0	153,200	693,750	0	8,535,540	9,382,490	9,382,490
J5	9	0.0000	0	0	0	0	0	0	38,083,600	38,083,600	38,083,600
J5A	2	0.0000	0	0	0	0	0	0	13,000	13,000	13,000
J6	170	0.0000	0	0	0	0	0	0	341,553,330	341,553,330	310,237,960
J6A	5	0.0000	0	0	0	0	0	0	325,610	325,610	19,500
J7	3	0.0000	0	0	0	0	0	0	4,721,450	4,721,450	4,721,450
J8	18	0.0000	0	0	0	0	0	0	19,109,580	19,109,580	19,109,580
J9	1	0.0000	0	0	0	0	0	0	0	0	0
J*	361	282.6720	2,022,630	0	0	2,022,630	3,858,580	15,100	480,318,460	486,214,770	454,588,810
L1	527	0.0000	0	0	0	0	0	46,948,248	0	46,948,248	46,948,248
L1	527	0.0000	0	0	0	0	0	46,948,248	0	46,948,248	46,948,248
L2	2	0.0000	0	0	0	0	0	909,400	0	909,400	909,400
L2A	35	0.0000	0	0	0	0	0	0	18,849,940	18,849,940	18,849,940
L2B	1	0.0000	0	0	0	0	0	0	2,100	2,100	2,100
L2C	75	0.0000	0	0	0	0	0	0	47,699,470	47,699,470	47,699,470



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(00) - FRIO COUNTY APPR DIST

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L2D	15	0.0000	0	0	0	0	0	0	9,458,240	9,458,240	9,458,240
L2G	146	0.0000	0	0	0	0	0	0	88,411,570	88,411,570	88,411,570
L2H	19	0.0000	0	0	0	0	0	0	8,261,120	8,261,120	8,261,120
L2I	1	0.0000	0	0	0	0	0	0	31,810	31,810	31,810
L2J	80	0.0000	0	0	0	0	0	0	2,787,630	2,787,630	2,787,630
L2L	3	0.0000	0	0	0	0	0	0	889,260	889,260	889,260
L2M	58	0.0000	0	0	0	0	0	0	18,518,050	18,518,050	18,518,050
L2O	1	0.0000	0	0	0	0	0	0	11,730	11,730	11,730
L2P	33	0.0000	0	0	0	0	0	0	2,973,700	2,973,700	2,973,700
L2Q	27	0.0000	0	0	0	0	0	0	3,109,350	3,109,350	3,109,350
L2	496	0.0000	0	0	0	0	0	909,400	201,003,970	201,913,370	201,913,370
L*	1,023	0.0000	0	0	0	0	0	47,857,648	201,003,970	248,861,618	248,861,618
M1	1,513	0.0000	0	0	0	0	40,910	67,482,450	0	67,523,360	67,409,260
M*	1,513	0.0000	0	0	0	0	40,910	67,482,450	0	67,523,360	67,409,260
O	2	2.0000	30,920	0	0	30,920	0	0	0	30,920	30,920
O*	2	2.0000	30,920	0	0	30,920	0	0	0	30,920	30,920
S	5	0.0000	0	0	0	0	0	3,417,060	0	3,417,060	3,417,060
S*	5	0.0000	0	0	0	0	0	3,417,060	0	3,417,060	3,417,060
XB	14	0.0000	0	0	0	0	0	1,770	7,050	8,820	0
YC	998	0.0000	0	0	0	0	0	0	92,930	92,930	0
Z	4	1.3150	56,150	0	0	56,150	608,250	0	0	664,400	0
XV	108	98.9290	1,026,070	0	0	1,026,070	2,725,300	397,970	3,030,510	7,179,850	0
XVC	51	269.5046	2,201,250	0	0	2,201,250	11,459,650	0	0	13,660,900	0
XVH	11	22.4440	1,582,540	0	0	1,582,540	17,163,320	0	0	18,745,860	0
XVR	66	69.4380	2,028,660	0	0	2,028,660	12,544,400	0	0	14,573,060	0
XVS	35	248.9617	3,468,980	0	0	3,468,980	53,178,800	0	0	56,647,780	0
XVT	94	458.9179	4,778,040	0	0	4,778,040	24,552,370	0	0	29,330,410	0
XVX	37	484.9300	2,270,980	0	0	2,270,980	294,440	0	0	2,565,420	0
X*	1,418	1,654.4402	17,412,670	0	0	17,412,670	122,526,530	399,740	3,130,490	143,469,430	0
TOTAL:	28,942	717,890.4138	326,650,770	93,154,040	2,494,858,090	419,804,810	921,995,340	120,466,018	2,188,388,273	3,650,654,441	3,444,219,991

FRIO COUNTY APPRAISAL DISTRICT
P. O. BOX 1129 815 S. OAK
PEARSALL, TEXAS 78061
PHONE: 830-334-4463 FAX: 830-334-5568

2025

VALUES

Owner R6937

TUJERINA ALVARO

P O BOX 2014

DILLEY TX 78017 2014

☐ Value Override ☐ Protest ☐ Timber

Sequence: 1 ☐ Exempt

Interest: 1.000000

Agent:

Homestead: H HOMESTE 02/26/2024

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Code: 25

Appraisal Date: 4/15/2020

Rendition Status

Status:

Date: Select a date

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport

☐ Abatement ☐ Miscellaneous Exemptions

☐ Disaster

☐ VLA

☐ Omitted Property

Land Hs: 18,380

New Land Hs: 0

* Included in land h/s value

Land Nhs: 0

New Land Nhs: 0

* Included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 99,070

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Cap Information

☐ Override

Year: 2024

Value: 105,560

Calculated Value: 116,120 ***Homestead Cap Applied***

Location/Jurisdictions:

MC21 00-FRIO CAD 01-FRIO CO 10-DILLEY CITY 32-DILLEY ISD 63-EMER SERV #1 65-ELWC DISTRICT

60-FRIO HOSP

Parcel: 130

Account: 00080-00004-00020-000000

Property Type: R Category A1

Acres: 1.0000 Larger Tract: 1.6900

Legal 1: 73 20 L I M & C CO

Legal 2:

Legal 3:

Legal 4:

Prop Address: 502 E LEONA ST

Prop City/ST/Zip: DILLEY TX 78017

DBA:

GPS Coordinate: SIC Code:

[Click to view Maps](#)



Codes

Route Code:

Road Type:

Neighborhood:

Mortgage Code:

Zoning:

GDN Number:

Reminder Codes:

Order/SubOrder: 0

Utility:

Map: I15 EE10

Loan Number:

GPS X/Y: -99.1 28.66

Soil Types

General:

Crop:

Timber:

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 2/26/2024 Pgm Date: 5/16/2025

User Name: MCABRERA Pgm Name: BldgAudit

Owner R24271

ODOM DOUGLAS AND PATRICIA

720 S OAK ST

PEARSALL TX 78061

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 14,380

New Land Hs: 0

* included in land hs value

Land Nhs: 0

New Land Nhs: 0

* included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 156,450

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Cap Information

☐ Override

Year: 2024

Value: 148,030

Calculated Value: 162,830 ***Homestead Cap Applied***

Location/Jurisdictions:

MC42 00-FRIO CAD 01-FRIO CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRIO HOSP 63-EMER SERV #1

65-EUWC DISTRICT

Sequence: 1 ☐ Exempt

Interest: 1.000000

Agent:

Homestead: H HOMESTE 10/30/2023

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Code: 3

Appraisal Date: 9/22/2023 15

Rendition Status

☐ Status: ...

Date: Select a date 15

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport

☐ Abatement ☐ Miscellaneous Exemptions

☐ Disaster

☐ VLA

☐ Omitted Property

Parcel: 6884

Account: 00164-00022-00500-000000

Property Type: R Category Code: A1

Acres: 0.2270 Larger Tract: 0.0000

Legal 1: S 25 OF 4 ALL 5 BLK 22

Legal 2:

Legal 3:

Legal 4:

Prop Address: 720 S OAK ST

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: SIC Code:

[Click to view Maps](#)



Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: PLT

Mortgage Code: Loan Number:

Zoning: GPS X/Y: -99.0 28.88

GDN Number:

Reminder Codes:

Soil Types

General:

Crop:

Timber:

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 3/19/2024 Pgm Date: 5/15/2025

User Name: EGARZA Pgm Name: BldgAudit

Owner R4951

SALAZAR ERNESTINA LIFE EST FOR

JESUS SALAZAR JR/SYLIVIA GUZMAN

13420 N IH 35

MOORE TX 78057

☐ Value Override ☐ Protect ☐ Timber

Sequence: 1 ☐ ☐ Exempt

Interest: 1.000000

Agent: OVER 65 03/14/2024

Homestead: S 0.00 1998

Ceiling: 0 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Code: 25

Appraisal Date: 6/9/2022

Reversion Status

Status: ☐ ☐

Date: Select a date 15

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport

☐ Abatement ☐ Miscellaneous Exemptions

☐ Disaster

☐ VLA

☐ Omitted Property

Cap Information

☐ Override

Year: 2024

Value: 32,860

Calculated Value: 36,150 ***Homestead Cap Applied***

Location/Jurisdictions:

MC155 ☐ 00-FRLO CAD 01-FRLO CO 34-PEARALL ISO 60-FRLO HOSP 63-EMER SERV #1 65-ELWC DISTRICT

Parcel: 7396

Account: 00210-00009-00500-000000

Property Type: R ☐ Category: A1 ☐ Code: ☐

Acres: 0.5090 Larger Tract: 0.0000

Legal 1: PT OF 3, ALL 4, MOST OF 5 &

Legal 2: PT OF 9, ALL OF 10, MOST OF 11

Legal 3: BLK 9 SPEED ADDITION

Legal 4:

Prop Address: 13420 N IH 35

Prop City/ST/Zip: MOORE TX 78057

DBA:

GPS Coordinate: ☐ SIC Code: ☐

[Click to view Maps](#)

Codes

Route Code: ☐

Road Type: ☐

Neighborhood: ☐

Mortgage Code: ☐

Zoning: ☐

GDN Number: ☐

Reminder Codes: ☐

Soil Types

General: ☐

Crop: ☐

Timber: ☐

Abstract

Mobile Home

Model Name: ☐

Serial Number: ☐

Make: ☐

Conveyance Record

Miscellaneous

User Codes:

User Date: 3/14/2024 Pgm Date: 5/16/2025

User Name: MCABRERA Pgm Name: BldgAudit

Owner R4867

RODRIGUEZ RODOLFO G

BOX 612

PEARSALL TX 78061 0612

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 14,180

New Land Hs: 0
* included in land hs value

Land Nhs: 0

New Land Nhs: 0
* included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 127,840

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Cap Information

☐ Override

Year: 2024

Value: 134,830

Calculated Value: 148,310

Location/Jurisdictions:

MC42 ☐ 00-FRIO CAD 01-FRIO CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRIO HOSP 63-EMER SERV #1

65-EUWC DISTRICT

Sequence: 1 ☐ ☐ Exempt

Interest: 1.000000

Agent:

Homestead: 3 DVET/Ove 02/22/2024

Ceiling: 0.00 ☐ 2006

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2025

Appraiser Code: 3 ☐

Appraisal Date: 1/13/2025 ☐

Rendition Status

☐ Status: ☐

Date: Select a date ☐

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport

☐ Abatement ☐ Miscellaneous Exemptions

☐ Disaster

☐ VLA

☐ Omitted Property

Parcel: 7240

Account: 00164-00066-00100-000000 ☐

Property Type: R ☐ Category: A1 ☐

Acres: 0.2580 Larger Tract: 0.0000

Legal 1: 1 BLK 66 PEARSALL

Legal 2: LOAN #95862

Legal 3:

Legal 4:

Prop Address: 708 E COMAL

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: ☐ SIC Code: ☐

[Click to view Maps](#)



Codes

Route Code: ☐ ☐ Order/SubOrder: 0

Road Type: ☐ ☐ Utility: ☐

Neighborhood: ☐ Map: PLT

Mortgage Code: 006 Loan Number: 3630054820001

Zoning: ☐ ☐ GPS X/Y: -99.0 28.88

GDN Number:

Reminder Codes: ☐

Soil Types

General: ☐

Crop: ☐

Timber: ☐

Abstract

Mobile Home

Model Name: ☐ Label: ☐

Serial Number: ☐ Location Number: 0

Make: ☐

Conveyance Record

Miscellaneous

User Codes: ☐ ☐ ☐ ☐ ☐ ☐

User Date: 1/13/2025 Pgm Date: 5/16/2025

User Name: SRODRIGUEZ Pgm Name: BldgAudit

Owner R5779

TREVINO ROLANDO G & YOLANDA V			
BOX 736			
PEARSALL	TX	78061	0736
☐ Value Override ☐ Protest ☐ Timber			

Land Hs:	10,500
New Land Hs:	0
* Included in land hys value	
Land Nhs:	0
New Land Nhs:	0
* Included in land nhs value	
Productivity Market:	0
Productivity Value:	0
Productivity Type:	
Improvement Hs:	101,710
Improvement Nhs:	0
New Improvement Hs:	0
New Improvement Nhs:	0

Cap Information	
☐ Override	
Year:	2024
Value:	104,450
Calculated Value:	114,900

Location/Jurisdictions:						
MC42	00-FRIO CAD	01-FRIO CO	11-PEARSALL CITY	34-PEARSALL ISD	60-FRIO HOSP	63-EMER SERV #1
65-BUWC DISTRICT						

Sequence:	1	Exempt
Interest:	1.000000	
Agent:		
Homestead:	S OVER 65 04/15/2024	
Ceiling:	0.00 2006	
Disabled Veteran:	12000 1997	

Last Appraiser Information	
Last App Year:	2024
Appraiser Code:	25
Appraisal Date:	5/20/2022

Rendition Status	
Status:	
Date:	Select a date

Print Notice:	2025	Notice Date:	05/19/2025
☐ Late Ag ☐ Late Freeport			
☐ Abatement ☐ Miscellaneous Exemptions			
☐ Disaster			
☐ VLA			
☐ Omitted Property			

Parcel:	8634
Account:	00162-00001-08200-000000
Property Type:	R Category A1
Acres:	0.2350 Larger Tract: 0.0000
Legal 1:	82 THRU 84 1 WOODLAWN PARK
Legal 2:	PEARSALL
Legal 3:	
Legal 4:	
Prop Address:	124 S WOODLAWN
Prop City/St/Zip:	PEARSALL TX 78061
DBA:	
GPS Coordinate:	SIC Code:
Click to view Maps	



Codes	
Route Code:	Order/SubOrder: 0
Road Type:	Utility:
Neighborhood:	Map: PLT
Mortgage Code:	Loan Number:
Zoning:	GPS X/Y: -99.1 28.85
GDN Number:	
Reminder Codes:	
Soil Types	
General:	
Crop:	
Timber:	
Abstract	
Mobile Home	
Model Name:	Label:
Serial Number:	Location Number: 0
Make:	
Conveyance Record	
Miscellaneous	

User Codes:						
User Date:	4/15/2024	Pgm Date:	5/15/2025			
User Name:	RSALAZAR	Pgm Name:	BldgAudit			

Owner R12932

SAN MIGUEL RAUL

P O BOX 347

DILLEY TX 78017 1967

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 0
New Land Hs: 0
*included in land nhs value
Land Nhs: 7,020
New Land Nhs: 0
*included in land nhs value
Productivity Market: 0
Productivity Value: 0
Productivity Type:
Improvement Hs: 0
Improvement Nhs: 0
New Improvement Hs: 0
New Improvement Nhs: 0

Circuit Breaker Limitation

Year: 2024
Value: 14,650 ☐ Override Circuit Breaker
Calculated Value: 17,580

Location/Jurisdictions:

MC21 ☐ 00-FRIO CAD 01-FRIO CO 10-DILLEY CITY 32-DILLEY ISD 63-EMER SERV #1 65-EJWC DISTRICT
60-FRIO HOSP

Sequence: 1 ☐ Exempt
Interest: 1.000000
Agent:
Homestead:
Ceiling: 0.00 0
Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024
Appraiser Code: 95 ☐
Appraisal Date: 3/1/2024 15

Rendition Status

☐ Status: ☐

Date: Select a date 15

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport
☐ Abatement ☐ Miscellaneous Exemptions
☐ Disaster
☐ VLA
☐ Omitted Property

Parcel: 6859
Account: 00012-00002-00700-000000
Property Type: R ☐ Category Code: C1 ☐
Acres: 0.1720 Larger Tract: 0.0000



Legal 1: 7 2 DARLINGTON

Legal 2: DILLEY CB30

Legal 3:

Legal 4:

Prop Address: 214 E HUGO

Prop City/St/Zip: DILLEY TX 78017

DBA:

GPS Coordinate: ☐ SIC Code: ☐

[Click to view Maps](#)

Codes

Route Code: ☐ ☐ Order/SubOrder: 0
Road Type: ☐ ☐ Utility: ☐ ☐
Neighborhood: ☐ ☐ Map: PLT ☐
Mortgage Code: ☐ Loan Number: ☐
Zoning: ☐ ☐ GPS X/Y: -99.1 28.66
GDN Number: ☐
Reminder Codes: ☐ ☐

Soil Types

General: ☐
Crop: ☐
Timber: ☐

Abstract

Mobile Home

Model Name: ☐ Label: ☐
Serial Number: ☐ Location Number: 0
Make: ☐

Conveyance Record

Miscellaneous

User Codes: ☐ ☐ ☐ ☐ ☐ ☐

User Date: 5/5/2025 Pgm Date: 5/14/2025
User Name: SRODRIGUEZ Pgm Name: LandAudit

Owner R25532

BUSTOS RODOLFO & SANDRA L

1734 S ASH

PEARSALL TX 78061

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 11,160

New Land Hs: 0

* Included in land hs value

Land Nhs: 0

New Land Nhs: 0

* Included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 26,380

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Cap Information

☐ Override

Year: 2024

Value: 35,810

Calculated Value: 39,390

Location/Jurisdictions:

MC42 00-FRIO CAD 01-FRIO CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRIO HOSP 63-EMER SERV #1

65-ELWIC DISTRICT

Sequence: 1 ☐ Exempt

Interest: 1.000000

Agent:

Homestead: H HOMESTE 01/22/2024

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Code: 3

Appraisal Date: 11/13/2023

Rendition Status

Status: ☐

Date: Select a date

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport

☐ Abatement ☐ Miscellaneous Exemptions

☐ Disaster

☐ VLA

☐ Omitted Property

Parcel: 2674

Account: 00126-00001-00800-000000

Property Type: R Category Code: A2

Acres: 0.2440 Larger Tract: 0.0000

Legal 1: 8 1 GROSS CARTER

Legal 2:

Legal 3:

Legal 4:

Prop Address: 1734 S ASH ST

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: SIC Code:

[Click to view Maps](#)

Codes

Route Code:

Order/SubOrder: 0

Road Type:

Utility:

Neighborhood:

Map: PLT

Mortgage Code:

Loan Number:

Zoning:

GPS X/Y: -99.0 28.87

GDN Number:

Reminder Codes:

Soil Types

General:

Crop:

Timber:

Abstract

Mobile Home

Model Name:

Label:

Serial Number:

Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

TIF12

User Date: 1/30/2024 Pgm Date: 5/15/2025

User Name: MCABRERA Pgm Name: BldgAudit

Owner R9512

ADAME RENE G & EDNA C

108 N TREVINO

PEARSALL TX 78061

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 0

New Land Hs: 0

* included in land hs value

Land Nhs: 7,770

New Land Nhs: 0

* included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 0

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Circuit Breaker Limitation

Year: 2024

Value: 6,660 ☐ Override Circuit Breaker

Calculated Value: 7,990

Location/Jurisdictions:

MC42 ☐ 00-FRIO CAD 01-FRIO CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRIO HOSP 63-EMER SERV #1
65-BUWC DISTRICT

Sequence: 1 ☐ ☐ Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Code: 25 ☐

Appraisal Date: 8/10/2022 ☐

Rendition Status

☐ Status: ☐

Date: Select a date ☐

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport

☐ Abatement ☐ Miscellaneous Exemptions

☐ Disaster

☐ VLA

☐ Omitted Property

Parcel: 21219

Account: 00102-00011-00800-000000 ☐

Property Type: R ☐ Category: C1 ☐

Acres: 0.1610 Larger Tract: 0.0000

Legal 1: 8 11 COLONIA ALTA VISTA

Legal 2:

Legal 3:

Legal 4:

Prop Address: N TREVINO

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: ☐ SIC Code: ☐

[Click to view Maps](#)

Codes

Route Code: 0 ☐ Order/SubOrder: 0

Road Type: ☐ Utility: ☐

Neighborhood: ☐ Map: ☐

Mortgage Code: ☐ Loan Number: ☐

Zoning: ☐ GPS X/Y: -99.1 28.85

GDN Number: ☐

Reminder Codes: ☐

Soil Types

General: ☐

Crop: ☐

Timber: ☐

Abstract

Mobile Home

Model Name: ☐ Label: ☐

Serial Number: ☐ Location Number: 0

Make: ☐

Conveyance Record

Miscellaneous

User Codes: ☐ ☐ ☐ ☐ ☐ ☐

User Date: 8/10/2022 Pgm Date: 5/14/2025

User Name: SRODRIGUEZ Pgm Name: LandAudit

Owner R4766

ROBERTS GRADY SR MRS (SALLY) ESTATE

BOX F

PEARSALL TX 78061 1405

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 0

New Land Hs: 0

* included in land nhs value

Land Nhs: 19,850

New Land Nhs: 0

* included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 0

Improvement Nhs: 0

New Improvement Hs: 0

New Improvement Nhs: 0

Circuit Breaker Limitation

Year: 2024

Value: 17,010 ☐ Override Circuit Breaker

Calculated Value: 20,410

Location/Jurisdictions:

MC42 00-FRIO CAD 01-FRIO CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRIO HOSP 63-EMER SERV #1

65-EUWC DISTRICT

Sequence: 1 ☐ Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Code: 25

Appraisal Date: 3/19/2024 15

Rendition Status

Status: ☐

Date: Select a date 15

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport

☐ Abatement ☐ Miscellaneous Exemptions

☐ Disaster

☐ VLA

☐ Omitted Property

Parcel: 7115

Account: 00164-00013-00100-000000

Property Type: R Category Code: C1

Acres: 0.1550 Larger Tract: 0.0000

Legal 1: 1 13 PEARSALL

Legal 2:

Legal 3:

Legal 4:

Prop Address: N OAK

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: SIC Code:

[Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: PLT

Mortgage Code: Loan Number:

Zoning: GPS X/Y: -99.0 28.85

GDN Number:

Reminder Codes:

Soil Types

General:

Crop:

Timber:

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes: TIF12

User Date: 3/19/2024 Pgm Date: 5/14/2025

User Name: EGARZA Pgm Name: LandAudit

Owner R22514

MOORE CASITAS LLC

P. O. BOX 1061

SUNRISE BEACH MO 65079

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 0
New Land Hs: 0
*included in land nhs value
Land Nhs: 26,120
New Land Nhs: 0
*included in land nhs value
Productivity Market: 0
Productivity Value: 0
Productivity Type:
Improvement Hs: 0
Improvement Nhs: 221,930
New Improvement Hs: 0
New Improvement Nhs: 0

Circuit Breaker Limitation

Year: 2024
Value: 234,680 ☐ Override Circuit Breaker
Calculated Value: 281,620

Location/Jurisdictions:

MC155 ☐ 00-FRIO CAD 01-FRIO CO 34-PEARSALL ISD 60-FRIO HOSP 63-EMER SERV #1 65-ELIWC DISTRICT

Sequence: 1 ☐ ☐ Exempt
Interest: 1.000000
Agent:
Homestead:
Ceiling: 0.00 0
Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024
Appraiser Code: 25 ☐
Appraisal Date: 1/10/2024 15

Rendition Status

Status: ☐ ☐
Date: Select a date 15

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport
☐ Abatement ☐ Miscellaneous Exemptions
☐ Disaster
☐ VLA
☐ Omitted Property

Parcel: 51
Account: 00210-00002-00300-000000 ☐ ☐
Property Type: R ☐ Category F1 ☐
Code:
Acres: 0.5160 Larger Tract: 0.0000
Legal 1: 3 THRU 6 2 SPEED ADDITION
Legal 2:
Legal 3:
Legal 4:
Prop Address: 833 CR 2557/Front ST
Prop City/St/Zip: MOORE TX 78057
DBA:
GPS Coordinate: SIC Code:
[Click to view Maps](#)

Codes

Route Code: ☐ ☐ Order/SubOrder: 0
Road Type: ☐ ☐ Utility: ☐ ☐
Neighborhood: ☐ ☐ Map: N2
Mortgage Code: Loan Number:
Zoning: ☐ ☐ GPS X/Y: -99.0 29.05
GDN Number:
Reminder Codes: ☐ ☐

Soil Types

General: ☐
Crop: ☐
Timber: ☐

Abstract

Mobile Home

Model Name: Label:
Serial Number: Location Number: 0
Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 5/16/2025 Pgm Date: 5/16/2025
User Name: JGARCIA Pgm Name: BldgAudit

Owner R24984

WEBER GARY

19823 WESTSIDE FOREST DR

HOUSTON TX 77094

☐ Value Override ☐ Protest ☐ Timber

Sequence: 1 ☐ ☐ Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Code: 60

Appraisal Date: 3/1/2022

Rendition Status

☐ Status:

Date: Select a date

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport

☐ Abatement ☐ Miscellaneous Exemptions

☐ Disaster

☐ VLA

☐ Omitted Property

Land Hs: 0

New Land Hs: 0

* included in land nhs value

Land Nhs: 205,920

New Land Nhs: 0

* included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 0

Improvement Nhs: 14,430

New Improvement Hs: 0

New Improvement Nhs: 0

Circuit Breaker Limitation

Year: 2024

Value: 181,220 ☐ Override Circuit Breaker

Calculated Value: 217,460 *Circuit Breaker Limitation Applied**

Location/Jurisdictions:

MC87 00-FRIO CAD 01-FRIO CO 32-DILLEY ISD 60-FRIO HOSP 63-EMER SERV #1 65-ELWAC DISTRICT

Parcel: 6214

Account: 00300-00728-00100-000000

Property Type: R Category Code: E2

Acres: 62.4000 Larger Tract: 847.1100

Legal 1: 728 1105 SAN ANTONIO DITCH CO

Legal 2: DOS MITADES RANCH

Legal 3:

Legal 4:

Prop Address: FM 1581

Prop City/St/Zip:

DBA: DOS MITADES RANCH

GPS Coordinate: SIC Code:

[Click to view Maps](#)



Codes

Route Code: Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: G9 DD6

Mortgage Code: Loan Number:

Zoning: GPS X/Y: -99.2 28.84

GDN Number:

Reminder Codes:

Soil Types

General:

Crop:

Timber:

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes: AL

User Date: 2/3/2025 Pgm Date: 5/16/2025

User Name: SRODRIGUEZ Pgm Name: BldgAudit

Owner R20663

2500NERS, LP.

18 MEADOW BROOK PL

THE WOODLANDS TX 77382

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 0
New Land Hs: 0
* included in land hs value
Land Nhs: 48,580
New Land Nhs: 0
* included in land nhs value
Productivity Market: 0
Productivity Value: 0
Productivity Type:
Improvement Hs: 0
Improvement Nhs: 430,670
New Improvement Hs: 0
New Improvement Nhs: 0

Circuit Breaker Limitation

Year: 2024
Value: 462,640 ☐ Override Circuit Breaker
Calculated Value: 555,170

Location/Jurisdictions:

MC155 ☐ 00-FRIO CAD 01-FRIO CO 34-PEARSALL ISO 60-FRIO HOSP 63-EMER SERV #1 65-ELWIC DISTRICT

Sequence: 1 ☐ ☐ Exempt
Interest: 1.000000
Agent:
Homestead:
Ceiling: 0.00 0
Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2025
Appraiser Code: 25 ☐
Appraisal Date: 4/23/2025 ☐ 15

Rendition Status

Status: ☐ ☐
Date: Select a date ☐ 15

Print Notice: 2025 Notice Date: 05/19/2025
☐ Late Ag ☐ Late Freeport
☐ Abatement ☐ Miscellaneous Exemptions
☐ Disaster
☐ VLA
☐ Omitted Property

Parcel: 3617
Account: 00300-00331-00311-000000
Property Type: R ☐ Category Code: F2 ☐
Acres: 1.8400 Larger Tract: 4.0500



Legal 1: 331 1408 GARCIA DOLORES
Legal 2: MH ON ACC #600-2018-2250
Legal 3:
Legal 4: 9089-2017-10 PERSONAL PROPERTY
Prop Address: 3093 CR 1005/POWER PLANT RD
Prop City/St/Zip: PEARSALL TX 78061
DBA: CONTROL CONCEPTS

GPS Coordinate: ☐ SIC Code: ☐

[Click to view Maps](#)

Codes

Route Code: ☐ ☐ Order/SubOrder: 0
Road Type: ☐ ☐ Utility: ☐ ☐
Neighborhood: ☐ ☐ Map: L6 GG4
Mortgage Code: ☐ Loan Number: ☐
Zoning: ☐ ☐ GPS X/Y: -99.0 28.93
GDN Number: ☐
Reminder Codes: ☐ ☐

Soil Types

General: ☐
Crop: ☐
Timber: ☐

Abstract

Mobile Home

Model Name: ☐ Label: ☐
Serial Number: ☐ Location Number: 0
Make: ☐

Conveyance Record

Miscellaneous

User Codes:

☐ ☐ ☐ ☐ ☐ ☐ AL ☐

User Date: 7/8/2025 Pgm Date: 5/15/2025

User Name: MCABRERA Pgm Name: LandAudit

Owner R15830

CARRILLO JESUS F

5141 E FM 462

MOORE TX 78057

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 0

New Land Hs: 0

* included in land hs value

Land Nhs: 115,670

New Land Nhs: 0

* included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 0

Improvement Nhs: 275,020

New Improvement Hs: 0

New Improvement Nhs: 0

Circuit Breaker Limitation

Year: 0

Value: 0 ☐ Override Circuit Breaker

Calculated Value: 0

Location/Jurisdictions:

MC155 ☐ 00-FRIO CAD 01-FRIO CO 34-PEARSALL ISO 60-FRIO HOSP 63-EMER SERV #1 65-ELWNC DISTRICT

Sequence: 1 ☐ ☐ Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Code: 3 ☐

Appraisal Date: 4/25/2024 ☐

Rendition Status

☐ Status: ☐

Date: Select a date ☐

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport

☐ Abatement ☐ Miscellaneous Exemptions

☐ Disaster

☐ VLA

☐ Omitted Property

Parcel: 19075

Account: 00258-00000-00900-000000 ☐

Property Type: R ☐ Category Code: E1 ☐

Acres: 10.8000 Larger Tract: 10.8000

Legal 1: TRACT 9A NATIONS WOODLANDS

Legal 2:

Legal 3:

Legal 4:

Prop Address: 5141 E FM 462

Prop City/St/Zip: MOORE TX 78057

DBA:

GPS Coordinate: ☐ SIC Code: ☐

[Click to view Maps](#)



Codes

Route Code: 0 ☐

Order/SubOrder: 0

Road Type: ☐

Utility: ☐

Neighborhood: ☐

Map: Q2 JJ1

Mortgage Code: 060

Loan Number: 150141743

Zoning: ☐

GPS X/Y: -98.9 29.05

GDN Number:

Reminder Codes: ☐

Soil Types

General: ☐

Crop: ☐

Timber: ☐

Abstract

Mobile Home

Model Name: ☐

Label: ☐

Serial Number: ☐

Location Number: 0

Make: ☐

Conveyance Record

Miscellaneous

User Codes: HA25 ☐

User Date: 5/1/2025 Pgm Date: 5/15/2025

User Name: LRAMIREZ Pgm Name: BldgAudit

AVANT JEFF W

P O BOX 29

DILLEY TX 78017

☐ Value Override ☐ Protest ☐ Timber

Land Hs:	0
New Land Hs:	0
* included in land nhs value	
Land Nhs:	31,900
New Land Nhs:	0
* included in land nhs value	
Productivity Market:	0
Productivity Value:	0
Productivity Type:	
Improvement Hs:	0
Improvement Nhs:	209,840
New Improvement Hs:	0
New Improvement Nhs:	0

Circuit Breaker Limitation	
Year:	2024
Value:	227,680 ☐ Override Circuit Breaker
Calculated Value:	273,220

Location/Jurisdictions:					
MC101	--	00-FRIO CAD	01-FRIO CO	32-DILLEY ISD	63-EMER SERV #1
					65-EUWC DISTRICT
				60-FRIO HOSP	

Sequence:	1			☐ Exempt
Interest:	1.000000			
Agent:				
Homestead:				
Ceiling:	0.00	0		
Disabled Veteran:	0	0		

Last Appraiser Information

Last App Year:

2024

Appraiser Code:

42

--

Appraisal Date:

6/12/2024

15

Rendition Status

Status:

--

Date:

Select a date

15

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport

☐ Abatement ☐ Miscellaneous Exemptions

☐ Disaster

☒ VLA

☐ Omitted Property

Parcel:	255		 		
Account:	00300-00490-00073-000130				
Property Type:	R	...	Category: E1	...	
Acres:	2.0000	Larger Tract:	281.9220		
Legal 1:	490 110 MISHAMP JOHN E				
Legal 2:	HOME RANCH				
Legal 3:					
Legal 4:					
Prop Address:	1120	N	HWY 81		
Prop City/St/Zip	DILLEY	TX	78017		
DBA:					
GPS Coordinate:					SIC Code:

[Click to view Maps](#)

Codes	
Route Code:	↺ ↻
Road Type:	...
Neighborhood:	...
Mortgage Code:	
Zoning:	...
GDN Number:	
Reminder Codes:	...
Order/SubOrder:	0
Utility:	...
Map:	114 FF9
Loan Number:	
GPS X/Y:	-99.1 28.68
Print	
Soil Types	
General:	v
Crop:	v
Timber:	v
Abstract	
Mobile Home	
Model Name:	
Label:	
Serial Number:	
Location Number:	0
Make:	
Conveyance Record	
Miscellaneous	

User Codes: AL

User Date: 7/18/2025 Pgm Date: 5/16/2025

User Name: JGARCIA Pgm Name: BldgAudit

Owner R18249

CHANDO THOMAS J & KARLA

2015 SHADOW FOREST DR

KATY TX 77494

☐ Value Override ☐ Protest ☐ Timber

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Code: 60

Appraisal Date: 3/11/2022

Rendition Status

☐ Status:

Date: Select a date

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport
☐ Abatement ☐ Miscellaneous Exemptions
☐ Disaster
☐ VLA
☐ Omitted Property

Parcel: 3046

Account: 00300-00578-00500-000000

Property Type: R Category Code: E2

Acres: 1.0000 Larger Tract: 122.2420

Legal 1: 578 1 RUSK TRANSPORTATION CO

Legal 2: PFS0614275,PFS0614276

Legal 3: PP ON 9173-2011-200

Legal 4:

Prop Address: 1695 CR 2605/PLOCEK RD

Prop City/SU/Zip

DBA:

GPS Coordinate: SIC Code:

[Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0
Road Type: Utility:
Neighborhood: Map: S6 KK4
Mortgage Code: Loan Number:
Zoning: GPS X/Y: -98.8 28.93
GDN Number:
Reminder Codes:

Soil Types

General:
Crop:
Timber:

Abstract

Mobile Home

Model Name: Label: PFS0614275

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes: AL

User Date: 3/11/2022 Pgm Date: 5/15/2025

User Name: NGONZALES Pgm Name: BldgAudit

Land Hs: 0
New Land Hs: 0
* included in land hs value
Land Nhs: 5,280
New Land Nhs: 0
* included in land nhs value
Productivity Market: 0
Productivity Value: 0
Productivity Type:
Improvement Hs: 0
Improvement Nhs: 45,150
New Improvement Hs: 0
New Improvement Nhs: 0

Circuit Breaker Limitation

Year: 2024
Value: 50,490 ☐ Override Circuit Breaker
Calculated Value: 60,590

Location/Jurisdictions:

MC155 00-FRIO CAD 01-FRIO CO 34-PEARSALL ISD 60-FRIO HOSP 63-EMER SERV #1 65-ELWC DISTRICT

Owner R23664

STACY JUSTIN B

1144 CR 2863

BIG FOOT TX 78005

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 0

New Land Hs: 0

* included in land hs value

Land Nhs: 16,200

New Land Nhs: 0

* included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Improvement Hs: 0

Improvement Nhs: 78,100

New Improvement Hs: 0

New Improvement Nhs: 0

Circuit Breaker Limitation

Year: 2024

Value: 91,430 ☐ Override Circuit Breaker

Calculated Value: 109,720

Location/Jurisdictions:

MC191 ☐ 00-FRIO CAD 01-FRIO CO 37-DEVINE ISD 60-FRIO HOSP 63-EMER SERV #1 65-ELWIC DISTRICT

Sequences: 1 ☐ ☐ Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Code: 60 ☐

Appraisal Date: 5/4/2021 ☐

Rendition Status

Status: ☐

Date: Select a date ☐

Print Notice: 2025 Notice Date: 05/19/2025

- ☐ Late Ag ☐ Late Freeport
☐ Abatement ☐ Miscellaneous Exemptions
☐ Disaster
☐ VLA
☐ Omitted Property

Parcel: 21305

Account: 00267-00001-00950-000000 ☐ ☐

Property Type: R ☐ Category: E2 ☐ Code:

Acres: 1.0000 Larger Tract: 12.8420

Legal 1: LOT 9 WEST RANCH SUBD

Legal 2:

Legal 3: LAB# HWC0361814/15

Legal 4: OLD MAP R1

Prop Address: 1144 CR 2863/CUDE RD

Prop City/St/Zip: BIG FOOT TX 78005

DBA:

GPS Coordinate: ☐ SIC Code: ☐

[Click to view Maps](#)

Codes

Route Code: 0 ☐ ☐ Order/SubOrder: 0

Road Type: ☐ Utility: ☐

Neighborhood: ☐ Map: S2 LL1

Mortgage Code: 006 Loan Number: 0684972284

Zoning: ☐ GPS X/Y: -98.8 29.06

GDN Number: ☐

Reminder Codes: ☐

Soil Types

General: ☐

Crop: ☐

Timber: ☐

Abstract

Mobile Home

Model Name: FREEDOM II Label: HWC0361814

Serial Number: CSS006743TXA Location Number: 0

Make: ☐

Conveyance Record

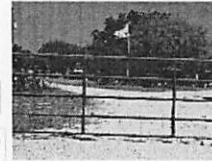
Miscellaneous

User Codes:

☐ ☐ ☐ ☐ ☐ ☐

User Date: 6/6/2025 Pgm Date: 5/15/2025

User Name: RSALAZAR Pgm Name: BldgAudit



Owner R26134

PLUMMER KRISTI LEANNE AND KEVIN G STANSEL

21814 RUBY RUN

SAN ANTONIO TX 78259

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 0
New Land Hs: 0
* Included in land hs value
Land Nhs: 207,760
New Land Nhs: 0
* Included in land nhs value
Productivity Market: 0
Productivity Value: 0
Productivity Type:
Improvement Hs: 0
Improvement Nhs: 0
New Improvement Hs: 0
New Improvement Nhs: 572,330

Circuit Breaker Limitation

Year: 0
Value: 0 ☐ Override Circuit Breaker
Calculated Value: 0

Location/Jurisdictions:

MC191 ☐ 00-FRIO CAD 01-FRIO CO 37-DEVINE ISD 60-FRIO HOSP 63-EMER SERV #1 65-ELWJC DISTRICT

Sequence: 1 ☐ Exempt
Interest: 1.000000
Agent:
Homestead:
Ceiling: 0.00 0
Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2025
Appraiser Code: 3 ☐
Appraisal Date: 1/7/2025 15

Rendition Status

Status: ☐
Date: Select a date 15

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport
☐ Abatement ☐ Miscellaneous Exemptions
☐ Disaster
☐ VLA
☐ Omitted Property

Parcel: 25756
Account: 00300-00666-00405-000000
Property Type: R ☐ Category Code: E1 ☐
Acres: 11.9400 Larger Tract: 11.9400



Legal 1: 666 57 WEBER PETER
Legal 2: TRACT 2
Legal 3:
Legal 4: R27420-FROM 3DR

Prop Address: 15966 FM 472
Prop City/St/Zip: BIGFOOT TX 78005

DBA:

GPS Coordinate: ☐ SIC Code: ☐

[Click to view Maps](#)

Codes

Route Code: ☐ Order/SubOrder: 0
Road Type: ☐ Utility: ☐
Neighborhood: ☐ Map: S2 LL1
Mortgage Code: ☐ Loan Number:
Zoning: ☐ GPS X/Y: -98.8 29.07
GDN Number:
Reminder Codes: ☐

Soil Types

General: ☐
Crop: ☐
Timber: ☐

Abstract

Mobile Home

Model Name: ☐ Label: ☐
Serial Number: ☐ Location Number: 0
Make: ☐

Conveyance Record

Miscellaneous

User Codes: ☐ Ag ☐ AL ☐

User Date: 7/21/2025 Pgm Date: 5/15/2025
User Name: SRODRIGUEZ Pgm Name: BldgAudit

Owner R14699

MELENDEZ JOSE		
518 MARGO DRIVE		
PEARSALL	TX	78061
☐ Value Override ☐ Protest ☐ Timber		

Land Hs:	0
New Land Hs:	0
* included in land hs value	
Land Nhs:	58,540
New Land Nhs:	0
* included in land nhs value	
Productivity Market:	0
Productivity Value:	0
Productivity Type:	
Improvement Hs:	0
Improvement Nhs:	327,770
New Improvement Hs:	0
New Improvement Nhs:	25,880

Circuit Breaker Limitation	
Year:	2024
Value:	404,730 ☐ Override Circuit Breaker
Calculated Value:	485,680

Location/Jurisdictions:

MC42	☐	00-FRIO CAD	01-FRIO CO	11-PEARSALL CITY	34-PEARSALL ISD	60-FRIO HOSP	63-EMER SERV #1
65-EUWC DISTRICT							

Sequence:	1	☐ Exempt
Interest:	1.000000	
Agent:		
Homestead:		
Ceiling:	0.00 0	
Disabled Veterans:	0 0	

Last Appraiser Information

Last App Year:	2025
Appraiser Code:	3
Appraisal Date:	10/3/2024

Rendition Status

Status:	
Date:	Select a date

Print Notice:	2025	Notice Date:	05/19/2025
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☐ Late Ag	☐ Late Freeport
☐ Abatement	☐ Miscellaneous Exemptions
☐ Disaster	
☐ VLA	
☐ Omitted Property	

Parcel:	301		
Account:	00164-00162-00115-000000		
Property Type:	R	Category Code:	F1
Acres:	0.6200	Larger Tract:	0.0000



Legal 1:	135 X 200 BLK 162 PEARSALL		
Legal 2:	PP LOC@9080-2020-200/P#24842		
Legal 3:			
Legal 4:	AKA: B G SUBD		
Prop Address:	804	N	OAK ST
Prop City/St/Zip	PEARSALL	TX	78061
DBA:	ANYTIME FITNESS		
GPS Coordinate:		SIC Code:	
Click to view Maps			

Codes

Route Code:		Order/SubOrder:	0
Road Type:		Utility:	
Neighborhood:		Map:	
Mortgage Code:		Loan Number:	
Zoning:		GPS X/Y:	-99.0 28.85
GDN Number:			
Reminder Codes:			

Soil Types

General:	
Crop:	
Timber:	

Abstract

Mobile Home

Model Name:		Label:	
Serial Number:		Location Number:	0
Make:			

Conveyance Record

Miscellaneous

User Codes:

User Date:	6/18/2025	Pgm Date:	5/14/2025
User Name:	JGARCIA	Pgm Name:	BldgAudit

Owner R4807

RAMIREZ ANTONIO R & JOSEFINA (D)

418 E KINSEL ST

DILLEY TX 78017

☐ Value Override ☐ Protest ☐ Timber

Land Hs:	0
New Land Hs: * included in land hs value	0
Land Nhs:	0
New Land Nhs: * included in land nhs value	0
Productivity Market:	0
Productivity Value:	0
Productivity Type:	
Improvement Hs:	13,730
Improvement Nhs:	0
New Improvement Hs:	0
New Improvement Nhs:	0

Cap Information

☐ Override

Year:	2024
Value:	13,730
Calculated Value:	15,100

Location/Jurisdictions:

MC155 00-FRIO CAD 01-FRIO CO 34-PEARSALL ISD 60-FRIO HOSP 63-EMER SERV #1 65-ELWC DISTRICT

Sequences: 1 Exempt

Interest: 1.000000

Agent:

Homestead: S OVER 65 04/12/2011

HS Link

Ceiling: 0.00 2020

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024

Appraiser Code: NG

Appraisal Date: 12/18/2019

Rendition Status

Status:

Date: Select a date

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport

☐ Abatement ☐ Miscellaneous Exemptions

☐ Disaster

☐ VLA

☐ Omitted Property

Parcel: 20540

Account: 00600-01994-00130-000000

Property Type: P Category M1

Acres: 0.0000 Larger Tract: 0.0000

Legal 1: M/H LOC 300-764-156

Legal 2: ELECTED PERSONAL

Legal 3:

Legal 4: LABEL TEX0509041

Prop Address: 4747 FM 1581

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: SIC Code:

[Click to view Maps](#)

Codes

Route Code: 0 Order/SubOrder: 0

Road Type: Utility:

Neighborhood: Map: J9

Mortgage Code: Loan Number:

Zoning: GPS X/Y: 0 0

GDN Number:

Reminder Codes:

Soil Types

General: Crop: Timber:

Abstract

Mobile Home

Model Name: SADDLEBROOK Label: TEX0509041

Serial Number: TXFLR12A71844 Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 2/21/2024 Pgm Date: 8/20/2024

User Name: RSALAZAR Pgm Name: BldgAudit

Owner R23828

TELLUS EQUIPMENT SOLUTIONS LLC

P. O. BOX 946

KATY TX 77492

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 0

New Land Hs: 0

*included in land nhs value

Land Nhs: 0

New Land Nhs: 0

*included in land nhs value

Productivity Market: 0

Productivity Value: 0

Productivity Type:

Personal Hs: 0

Personal Nhs: 727,620

New Personal Hs: 0

New Personal Nhs: 0

Location/Jurisdictions:

MC42 00-FRIO CAD 01-FRIO CO 11-PEARSALL CITY 34-PEARSALL ISD 60-FRIO HOSP 63-EMER SERV #1
65-ELWIC DISTRICT

Sequence: 1 Exempt

Interest: 1.000000

Agent:

Homestead:

Ceiling: 0.00 0

Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2025

Appraiser Code: 33

Appraisal Date: 1/16/2025

Rendition Status

☒ Status: Y

Date: 1/16/2025

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport
☐ Abatement ☐ Miscellaneous Exemptions
☐ Disaster
☐ VLA
☐ Omitted Property

Parcel: 25199

Account: 01055-02021-00100-000000

Property Type: P Category Code: S

Acres: 0.0000

Legal 1: SPECIAL INVENTORY-HEAVY EQUIPMENT

Legal 2: LOCATED @123-3-300

Legal 3:

Legal 4:

Prop Address: 750 IH 35 SOUTH

Prop City/St/Zip: PEARSALL TX 78061

DBA:

GPS Coordinate: SIC Code:

[Click to view Maps](#)

Codes

Route Code: Order/SubOrder: 0

Map:

Mortgage Code:

Zoning: GPS X/Y: 0 0

GDN Number:

Reminder Codes:

Soil Types

General:

Crop:

Timber:

Abstract

Mobile Home

Model Name: Label:

Serial Number: Location Number: 0

Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 1/16/2025 Pgm Date: 8/20/2024

User Name: AGARCIA Pgm Name: Roll Year

Owner R21861

GALINDO JORGE

206 W DICKSON AVE

SAN ANTONIO TX 78214

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 0
New Land Hs: 0
* Included in land nhs value
Land Nhs: 66,000
New Land Nhs: 0
* Included in land nhs value
Productivity Market: 0
Productivity Value: 0
Productivity Type:
Improvement Hs: 0
Improvement Nhs: 0
New Improvement Hs: 0
New Improvement Nhs: 0

Circuit Breaker Limitation

Year: 2024
Value: 100,130 ☐ Override Circuit Breaker
Calculated Value: 120,160

Location/Jurisdictions:

MC155 ☐ 00-FRIO CAD 01-FRIO CO 34-PEARSALL ISO 60-FRIO HOSP 63-EMER SERV #1 65-BUNWC DISTRICT

Sequence: 1 ☐ Exempt
Interest: 1.000000
Agent:
Homestead:
Ceiling: 0.00 0
Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2025
Appraiser Code: 3
Appraisal Date: 3/25/2025

Rendition Status

Status:
Date: Select a date

Print Notice: 2025 Notice Date: 05/19/2025

☐ Late Ag ☐ Late Freeport
☐ Abatement ☐ Miscellaneous Exemptions
☐ Disaster
☐ VLA
☐ Omitted Property

Parcel: 21655
Account: 00181-00001-03900-000000
Property Type: R Category Code: E
Acres: 1.0000 Larger Tract: 1.0000



Legal 1: LT 39 PATTON RANCH EST SUBD
Legal 2: 2026 MOB HME
Legal 3:
Legal 4:

Prop Address: 115 CR 2662
Prop City/St/Zip: MOORE TX 78057

DBA:

GPS Coordinate: SIC Code:

[Click to view Maps](#)

Codes

Route Code: 0 Order/SubOrder: 0
Road Type: Utility:
Neighborhood: Map: Q2 J1
Mortgage Code: Loan Number:
Zoning: GPS X/Y: -98.9 29.07
GDN Number:
Reminder Codes:

Soil Types

General:
Crop:
Timber:

Abstract

Mobile Home

Model Name: Label:
Serial Number: Location Number: 0
Make:

Conveyance Record

Miscellaneous

User Codes:

User Date: 7/23/2025 Pgm Date: 8/20/2024
User Name: JGARCIA Pgm Name: BldgAudit

Owner R5534

Bad Address

TEHUACANA CEMETERY

☐ Value Override ☐ Protest ☐ Timber

Land Hs: 0
New Land Hs: 0
* Included in land nhs value
Land Nhs: 12,420
New Land Nhs: 0
* Included in land nhs value
Productivity Market: 0
Productivity Value: 0
Productivity Type:
Improvement Hs: 0
Improvement Nhs: 0
New Improvement Hs: 0
New Improvement Nhs: 0

Circuit Breaker Limitation

Year: 2024
Value: 12,420 ☐ Override Circuit Breaker
Calculated Value: 14,900

Location/Jurisdictions:

MC73 ☐ 00-FRIO CAD 01-FRIO CD 31-HONDO ISD 60-FRIO HOSP 63-EMER SERV #1 65-ELWC DISTRICT

Sequence: 1 ☐ ☐ ☒ Exempt
Interest: 1.000000
Agent: 999
Homestead:
Ceiling: 0.00 0
Disabled Veteran: 0 0

Last Appraiser Information

Last App Year: 2024
Appraiser Code: NG ☐
Appraisal Date: 3/12/2018 ☐ 15

Rendition Status

Status: ☐
Date: Select a date ☐ 15

Print Notice: 0 Notice Date: 05/18/2022

☐ Late Ag ☐ Late Freeport
☐ Abatement ☐ Miscellaneous Exemptions
☐ Disaster
☐ VLA
☐ Omitted Property

Parcel: 8246 ***Exempt***
Account: 00300-00598-00410-000000 ☐ ☐
Property Type: R ☐ Category Code: XVR ☐
Acres: 1.8000 Larger Tract: 1.8600
Legal 1: 598 510 STRATTON ANN R
Legal 2: EXEMPT
Legal 3:
Legal 4: R27375
Prop Address: CR 1520/TEHUACANA ROAD
Prop City/St/Zip:
DBA:
GPS Coordinate: ☐ SIC Code: ☐
[Click to view Maps](#)

Codes

Route Code: ☐ ☐ Order/SubOrder: 0
Road Type: ☐ ☐ Utility: ☐ ☐
Neighborhood: ☐ ☐ Map: K1 FF1
Mortgage Code: ☐ Loan Number: ☐
Zoning: ☐ ☐ GPS X/Y: 0 0
GDN Number: ☐
Reminder Codes: ☐ ☐

Soil Types

General: ☐
Crop: ☐
Timber: ☐

Abstract

Mobile Home

Model Name: ☐ Label: ☐
Serial Number: ☐ Location Number: 0
Make: ☐

Conveyance Record

Miscellaneous

User Codes: ☐ ☐ ☐ ☐ ☐ AL ☐

User Date: 4/25/2018 Pgm Date: 8/20/2024
User Name: Iramirez Pgm Name: Roll Year

2025

TYPES OF
PROPERTY

Category Property Type:

Category

A	Real Property: Single-family Residential
B	Real Property: Multifamily Residential
C1	Real Property: Vacant Lots and Land Tracts
C2	Real Property: Colonia Lots and Land Tracts
D1	Real Property: Qualified Open-space Land
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements
F1	Real Property: Commercial
F2	Real Property: Industrial and M
G1	Real Property: Oil and Gas
G2	Real Property: Minerals
G3	Real Property: Other Sub-surface Interests in Land
H1	Tangible Personal Property: Personal Vehicles, not used for business purposes
H2	Tangible Personal Property: Goods in Transit
J	Real and Tangible Personal Property: Utilities
L1	Personal Property: Commercial
L2	Personal Property: Industrial and Manufacturing
M1	Mobile Homes
M2	Other Tangible Personal Property
N	Intangible Personal Property Only
O	Real Property: Residential Inventory
S	Special Inventory
X	Totally Exempt Property and subcategories

Category A Property

Single-family residential homes
Vacant lots attached as part of a homestead
Townhouses
Condominiums
Row houses
Owner-occupied duplexes
Mobile homes located on land owned by the same person

Category B Property

Apartment complexes
Duplexes, not owner-occupied
Triplexes
Fourplexes
Apartments above street-level stores, if listed separately

CATEGORY D1

Sub-classifications for Agricultural and Timberland

Irrigated Cropland
Dry Land Cropland
Barren/Wasteland
Orchards
Improved Pasture
Native Pasture
Temporary Quarantined Land
Timber at Productivity
Timberland at 1978 Market Value
Timberland at Restricted Use
Transition to Timber
Wildlife Management
Other Agricultural Land as defined in Tax Code Section 23.51(2)

CATEGORY J
Utility Subcategories

J1 Water Systems
J2 Gas Distribution Systems
J3 Electric Companies and Electric Co-ops
J4 Telephone Companies and Telephone Co-ops
J5 Railroads
J6 Pipelines
J7 Cable Companies
J8 Other
J9 Railroad Rolling Stock (for County Only)

CATEGORY X
Exemption Classifications

Classification Code	Tax Code Section	Exemption
XA	11.111	Public property for housing indigent persons
XB	11.145	Income Producing Tangible Personal Property valued under 2,500
XC	11.146	Mineral interest property valued under \$500
XD	11.181	Improving property for housing with volunteer labor
XE	11.182	Community Housing Development Organizations
XF	11.183	Assisting ambulatory health care centers
XG	11.184	Primarily performing charitable functions
XH	11.185	Developing model colonia subdivisions
XI	11.19	Youth spiritual, mental and physical development organizations
XJ	11.21	Private schools
XL	11.231	Organizations Providing Economic Development Services to Local Community
XM	11.25	Marine cargo containers

XN	11.252	Motor vehicles leased for personal use
XO	11.254	Motor vehicles for income production and personal use
XP	11.271	Offshore drilling equipment not in use
XQ	11.29	Intracoastal waterway dredge disposal site
XR	11.30	Nonprofit water or wastewater corporation
XS	11.33	Raw cocoa and green coffee held in Harris County
XT	11.34	Limitation on taxes in certain municipalities
XU	11.23	Miscellaneous Exemptions
XV		Other Exemptions (including public property, religious organizations, charitable organizations and other property not reported elsewhere)

9/27/91

TEA CODES TABLE

TEA	TEA DESCRIPTION
A1	SINGLE FAMILY RESIDENCE
C1	REAL VACANT LOT OR TRACT
C3	RURAL
D1	REAL ACREAGE - FARM LAND
E1	REAL FARM & RANCH IMPS
E4	FARM & RANCH IMPS - POULTRY
F1	COMMERCIAL REAL - BUILDINGS
F1L	LAND - COMMERCIAL
F2	INDUSTRIAL REAL
F2L	LAND - INDUSTRIAL
F4	IND. REAL OR LEASED LAND
G1	PRODUCING OIL & GAS
G2	NON-PRODUCING OIL & GAS
G3	PRODUCING COAL/LIGHTITE
G4	NON-PRODUCING COAL/LIGHTITE
G5	PRODUCING SULPHUR
G6	NON-PRODUCING SULPHUR
G7	SERVICE WELLS(INJECT. DISPOS.)
G8	PRODUCING SAND & GRAVEL
G9	PRODUCING CLAY
H1	AUTOS & PICKUPS TO 1 TON
H3	INDUS. AUTO & P.U. TO 1 TON
I1	BANKS
J1	WATER SYSTEMS
J1B	ROLLING STOCK
J2	GAS COMPANIES
J3	ELECTRIC COMPANIES
J4	TELEPHONE COMPANIES
J5	RAILROAD
J6	PIPELINES
J61	PIPELINES - OTHER PERSONAL
J7	COMPRESSORS & PUMP STATIONS
J71	SEPAR., HTR YRTR, GLYCOL UNIT
J72	SALT WATER DISPOSAL WELLS
J8	CABLE TV SYSTEM
J9	MICROWAVE EQUIPMENT
L1A	1 TON VEH & OVER-COMMERCIAL
L1B	PIPESTOCK-COMMERCIAL
L1C	INVENTORY-COMMERCIAL
L1D	TRAILERS-COMMERCIAL
L1E	WELL SERVICING, WORKOVER EQ-COM
L1F	DRILLING RIGS-COMMERCIAL
L1G	MACHINERY & EQUIP.-COMMERCIAL
L1H	LEASED EQUIPMENT-COMMERCIAL
L1J	FURNITURE & FIXTURE-COMMERCIAL
L1K	HEAVY CONSTR. EQUIP-COMMERCIAL
L1L	STORAGE TANKS-COMMERCIAL
L1N	COMM. AUTOS & PICKUPS TO 1TON
L2A	1 TON VEH & OVER-INDUSTRIAL
L2B	PIPESTOCK-INDUSTRIAL
L2C	INVENTORY-INDUSTRIAL
L2D	TRAILERS-INDUSTRIAL
L2E	WELL SERVICING, WORKOVER EQ-IND
L2F	DRILLING RIGS-INDUSTRIAL
L2G	MACHINERY & EQUIP.-INDUSTRIAL
L2H	LEASED EQUIPMENT-INDUSTRIAL
L2J	FURNITURE & FIXTURE-INDUSTRIAL
L2K	HEAVY CONSTR. EQPT-INDUSTRIAL
L2L	STORAGE TANKS-INDUSTRIAL
L2N	INDUS. AUTOS & PICKUPS TO 1TON
L2H	UNDERGROUND STORED LPG
M1	WATERCRAFT
M2	AIRCRAFT
M3	MOBILE HOMES
M5	MISC
N1	INTANGIBLES
N2	PIPELINE INTANGIBLES
N3	RAILROAD INTANGIBLES
999	THIS IS A DUMMY STAT BOARD CODE

A - Single Family Residence
A2 - Single Family Residence Mobile Home
B - Multi Family Residence
C1 - Vacant Lots and Land Tracts
C2 - Colonial Lots and Land Tracts
D1 - Qualified Open-space Land
D2 - Farm & Ranch Imp on Qualified Open-Spaced Land
E - Rural Land, not qualified for open-space land appraisal, and Improvements
E1 - Residential Farm & Ranch, Barns, Sheds (including land)
E2 - Mobile Home Farm & Ranch (including land)
F1 - Commercial
F2 - Industrial and Manufacturing
G1 - Oil and Gas
G2 - Minerals
G3 - Other Sub-surface Interests in Land
J - Utilities
L1 - Commercial
L2 - Industrial and Manufacturing
M1- Mobile Homes
M2- Other Tangible Personal Property
N - Intangible Personal Property
O1 - Residential Inventory
S - Special Inventory
X1 - Totally Exempt Property and subcategories

Home Site

Y - Homestead Exemption

N - No Homestead Exemption

Appraisal Method

AC- Acres

SQ - Square Foot

FA - Flat Value Cost x Acres

AF - Front Foot / Ag

NS - Non Square

FF - Front Foot

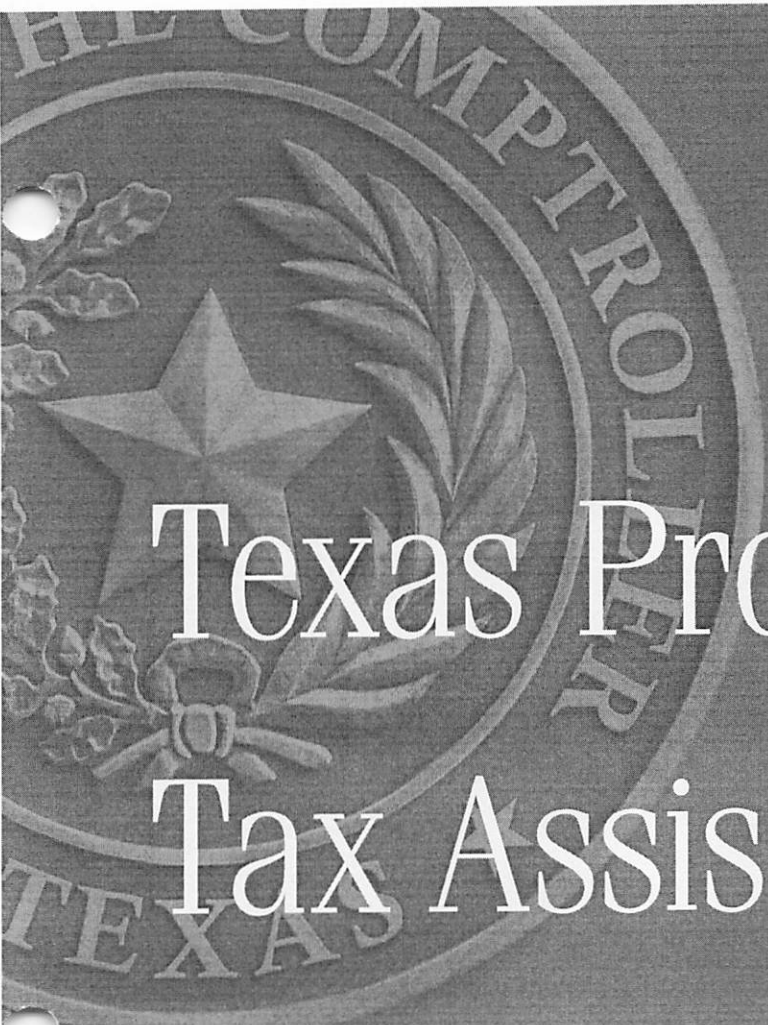
FV - Flat Value

Lot

Property Classification Guide												
A1	Real Property - Single Family Home, Mostly in the City											
A2	Mobile Home - Real Property Mobile Home in the City											
B1	Multi Family Residential - Apartments											
C1	Real Property - Vacant lots and Tracts											
C2	Real Property - Colonia Lots and Land Tracts											
Agricultural Classification Guidelines												
D1	Real Property - Qualified Open-space land. (Ag Land) (No Improvements)											
Sub-Classification for Agricultural Land												
ATI1	Tillable Irrigated - Peanuts, Potatoes											
ATI2	Tillable Irrigated - Grazer, Cotton, Milo, Hay Production, Corn, Cabbage, Carrots and Onions											
ATD1	Tillable Dry - Crops, Peanuts, Crop Program, Dry land Watermelons, Grazer, Wheat and Oats											
ARI1	Irrigated - Hay, Coastal Field, Wheat or Oats, Rye Grass (Personal Use, Not for Production or Resale)											
ARID1	Dry Coastal Grass Field, Wheat or Oats or Rye Grass											
ARN1	Native Pasture - Better Pasture to Graze Livestock											
ARN2	Native Pasture - Better Pasture to Graze Livestock											
ARN3	Native Pasture - Heavy Brush- Very little Grazing, Hilly Country, Rocky Terrain											
AOI1	Orchard - Irrigated Orchard											
AOD1	Orchard- Dry, No Irrigation											
D2	Real Property - Farm and Ranch Improvements on Qualified Open-Space Land (Ag Land) (These Improvements include all barns, sheds, silos, garages, and other Improvements associated with farming or ranching.)											
E	Real Property - Rural Land, Not Qualified for (Ag) Open-Space Appraisal with no Improvements.											(Land Only)
E1	Real Property - Rural Land, not Qualified for (Ag) Open-Space Appraisal, and Residential Improvements (Land separated from a larger tract for residential purposes should be included as Category E property. Category E includes land that is not qualified for productivity valuation and the Improvement, including residences.) (Land with a House)											
E2	Real Property - Rural Land, Not Qualified Ag. Land with a Mobile Home											
F1	Real Property - Commercial (Business)											
F2	Real Property - Industrial											
L1	Personal Property - Commercial (Business)											
M1	Mobile Homes - Personal Property Manufactured Home											
M2	Personal Property Inventory - Taxable non-income producing travel trailers, personal aircraft, small buildings & storages											
O	Real Property - Residential Inventory Lots and Tracts											

Primary_Category_Code	Primary_Description	Secondary_Category_Code	Secondary_Description	Property_Type
-	MISC PP			B
A1	SINGLE FAMILY RESIDE			B
A2	REAL RESIDENCE MOBIL			B
B1	MULTIFAMILY RESIDENC			R
B2	MULTIFAMILY RESIDENC			R
C1	VACANT LOT			R
C2	VACANT LOT - COMMERC			R
C3	VACANT LOT - RURAL			R
D1	QUALIFIED AG LAND			R
D1	AG LAND	D2	NON-HS IMP	B
D1	AG LAND WITH LAND NO AG	E		B
D1	AG LAND IMPS	E3		B
D1A	QUALIFIED AG LAND-BR			R
D1B	QUAIIFIED AG LAND-BR			R
D2	NON-QUALIFIED LAND			R
D2E	TIMBERLAND WITH IMPR			R
E	RURAL NON-AG LND/IMP			R
E1	FARM OR RANCH RESIDE			R
E2	FARM OR RANCH MOBILE			R
E3	BARNS, SHEDS, ETC.			R
F1	COMMERCIAL REAL PROP			R
F2	INDUSTRIAL REAL PROP			R
G1	OIL, GAS & MINERAL R			B
G3A	MINERALS, NON-PRODUC			B
H1	TANGIBLE PERSONAL VE			P
J1	WATER SYSTEMS			P
J2	GAS DISTRIBUTION SYS			P
J3	ELECTRIC COMPANY			P
J4	TELEPHONE COMPANY			P
J5	RAILROAD			P
J6	PIPELINE COMPANY			P
J7	CABLE TELEVISION COM			P
J8	OTHER TYPE OF UTILIT			P
J8A	SEPAR. HTR TRTR, GYL			P
J9	RR ROLLING STOCK			P
L1	COMMERCIAL PERSONAL			B
L2	INDUSTRIAL PERSONAL			B
L2A	INDUS.- VEHICLES, 1			B
L2B	INDUS.- PIPESTOCK			B
L2C	INDUS.- INVENTORY &			B
L2D	INDUS.- TRAILERS			B
L2E	INDUS.- WELL SERV &			B
L2F	INDUS.- DRILLING RIG			B

L2G	INDUS.- MACHINERY &			B
L2H	INDUS.- LEASED EQUIP			B
L2J	INDUS.- FURNITURE &			B
L2K	INDUS.- HEAVY CONSTR			B
L2L	INDUS.- STORAGE TANK			B
L2M	INDUS.- VEHICLES, TO			B
L2P	INDUS.- RADIO TOWERS			B
L2Q	INDUS.- RADIO TOWER			B
L2T	INDUS.- SALT WATER D			B
M1	TANGIBLE PERSONAL MO			B
M2	TANGIBLE PERSONAL PV			B
M3	TANGIBLE PERSONAL WA			B
O	REAL PROP INVENTORY			R
S	SPECIAL INVENTORY TA			P
S1	MISC			P
S2	MISC			P
XG	PRIMARILY CHARITABLE			B
XJ	PRIVATE SCHOOLS			B
XV	OTHER PROPERTY			B
XVC	COUNTY PROPERTY			B
XVG	GEO GROUP			B
XVH	HOSPITAL PROPERTY			B
XVR	RELIGIOUS PROPERTY			B
XVS	SCHOOL PROPERTY			B
XVT	CITY/TOWN PROPERTY			B
XVX	STATE PROPERTY			B

The seal of the Texas Comptroller of Public Accounts is located in the upper left corner. It features a five-pointed star in the center, surrounded by a wreath. The words "COMPTROLLER" and "TEXAS" are visible around the perimeter of the seal.

Glenn Hegar

Texas Comptroller of Public Accounts

Texas Property

Tax Assistance

Property

Classification Guide

Reports of Property Value

January 2022

The Comptroller's office publishes this manual for use by appraisal districts in classifying property for purposes of reporting property value to the Comptroller's office. The manual is not intended to direct or influence issues of local appraisal, such as whether property is taxable or entitled to special appraisal and should not be relied upon as such. Additionally, the information provided neither constitutes nor serves as a substitute for legal advice. Questions regarding classification or characterization of property for purposes of local appraisal should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

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Overview

The Property Tax Assistance Division (PTAD) publishes this guide to assist appraisal districts in their classification of property for use in the biennial school district Property Value Study (PVS).

PTAD conducts a school district PVS in each school district at least every other year to estimate school district taxable property value. Appraisal districts submit appraisal roll data to PTAD through the Electronic Appraisal Roll Submission (EARS) process. Within the EARS file, the appraisal district must classify property by the appropriate category. In conducting the school district PVS and estimating value, PTAD analyzes property by category and produces taxable value estimates for each school district.

The Texas Education Agency (TEA) uses the Comptroller's taxable value estimates in determining state funding for schools. Consequently, misclassification by appraisal districts may produce inaccurate taxable value estimates and impact school funding.

If you have questions about the categories and data entry, contact the Data Analysis Team (DAT) of the Property Tax Assistance Division (PTAD) at 800-252-9121 (press 1).

How are accounts reported in EARS files?

For each taxing entity, the EARS file includes one record per category for each property. However, appraisal districts often associate multiple accounts with one real property account, referred to as parent accounts, master accounts, parcel tie-back accounts or common use accounts. An appraisal district might use a parent account when:

- A residence homestead designation applies to more than one urban lot or adjacent acreage.
- Required by a mortgage loan.
- A property has multiple owners with undivided interests.

One large commercial property has an assemblage of tracts. The related accounts by electronic links or flags to indicate that they are components of the parent account. The EARS

record layout allows two ways to report parent accounts and their related accounts. The appraisal district can report:

- Only the parent account if it includes all the required information, such as total value, land area or applicable exemptions, for the entire tract inclusive of the related accounts.
- All related accounts separately if they are linked together (flagged) by a field that identifies the shared parent account number.

If the appraisal district reports related accounts separately, PTAD will combine the values from each portion of the parent account into one record. PTAD will use this combined record for selecting samples used in the school district PVS.

What Should Be Considered in Determining Property Classification?

Appraisal districts should consider current property use to determine the appropriate property classification. **Exhibit 1** lists the classifications for appraisal districts to use when reporting property to our office. Contact PTAD for assistance if you have doubts about classifying a property.

Exhibit 1 Property Classifications

Category	Property Type
A	Real Property: Single-family Residential
B	Real Property: Multifamily Residential
C1	Real Property: Vacant Lots and Land Tracts
C2	Real Property: Colonia Lots and Land Tracts
D1	Real Property: Qualified Open-space Land
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements
F1	Real Property: Commercial
F2	Real Property: Industrial and Manufacturing
G1	Real Property: Oil and Gas
G2	Real Property: Minerals

Category	Property Type
G3	Real Property: Other Sub-surface Interests in Land
H1	Tangible Personal Property: Personal Vehicles, not used for business purposes
H2	Tangible Personal Property: Goods in Transit
J	Real and Tangible Personal Property: Utilities
L1	Personal Property: Commercial
L2	Personal Property: Industrial and Manufacturing
M1	Mobile Homes
M2	Other Tangible Personal Property
N	Intangible Personal Property Only
O	Real Property: Residential Inventory
S	Special Inventory
X	Totally Exempt Property and subcategories

What Happens if Property is Misclassified?

Misclassified property leads to inaccurate taxable value estimates. School districts may request a school district PVS audit after certification to rectify errors; however, it may take several months for school funding payments to be adjusted. Appraisal districts should review property classifications annually and make corrections within their systems prior to submitting EARS files. If PTAD identifies misclassified property, it will notify the appraisal district and request that the appraisal district correct its system. If the appraisal district fails to correct the misclassification, PTAD may refer the issue to the Methods and Assistance Program (MAP) team for review during the appraisal district's next MAP review.

CATEGORY A

Real Property: Single-family Residential

Which Properties are Classified in Category A?

Category A property includes single-family residential improvements and land on which they are situated.

Typically, Category A property is single-family homes on tracts of land or platted lots. They may or may not be within the city limits or close to a city. **Exhibit 2** shows property that should be classified as Category A.

Even a large tract of land should be classified as Category A when its use is residential. The appraisal district should identify all land associated with the residence as residential when the land is primarily used to enhance the enjoyment of the residence. This is true whether the property is located within the city, on one or more platted lots or on acreage in a rural subdivision that does not have the potential to qualify for agricultural appraisal. See the Category E section for additional information on properly classifying rural land, not qualified for productivity valuation, and the residential improvement.

Exhibit 2 Category A Property

Single-family residential homes
Vacant lots attached as part of a homestead
Townhouses
Condominiums
Row houses
Owner-occupied duplexes
Mobile homes located on land owned by the same person

Often a residential property consists of more than one tract of land or lot. The most common example is a residence homestead that consists of a single-family residence on a platted lot and an adjacent unimproved, platted lot used by the same owner as their residence homestead. An appraisal district might establish one account for each lot and classify the improved lot as Category A and the unimproved lot as Category C1. When residential property consists of more than one lot, the appraisal district must associate the two accounts when reporting to PTAD. As discussed above, this can be done by reporting one parent account with all information or by reporting the two related accounts and linking them by identifying a parent account number. PTAD will combine the two separate accounts as one Category A.

Important Notes in Classifying Single-family Residential Property

- Even though the Tax Code provides an acreage limit for residence homesteads, there is no acreage limit for Category A property. Property use is the primary determining factor in single-family residential property; however, single-family residential property on land that is eligible to qualify for agricultural use due to productivity should be classified as Category E.
- Appraisal districts should classify all non-farm or ranch single-family residential property as Category A unless the property is real property inventory.
- The land and all residential improvements constitute one residence.
- If the residence has never been occupied and is residential inventory, appraisal districts should classify it as Category O property.
- All Category A improvements will be on land that is also classified as Category A.
- Category A does not include improvements located on land classified as Category D1 or E.

Category A Classification Questions

Q. A rural subdivision in my district is located 2.5 miles from the city limits. The lots in the subdivision are six acres or less. Currently, only one house has been constructed in the subdivision. How should I classify this house?

A. If the use of the land and house is residential, you should classify the property as Category A, unless it qualifies as residential inventory. If the residence has never been occupied, it qualifies as residential inventory and you should classify it as Category O. If the current and primary use of the subdivision is to put residential houses on each platted tract, you should classify it as Category A once it is occupied because a platted subdivision will no longer qualify for agricultural use.

Q. I received a homestead exemption application for a house located on a small farm of 40 acres. The owner

requested that three acres be included in his homestead exemption. Is the house in Category A?

A. No. The fact that most of the land in this example is not included on his homestead exemption indicates that the primary use is not residential. You should classify the house and three acres designated for residential use as **Category E**. You should classify the remainder of the land as Category D1 if it qualifies for open-space designation.

Q. A property owner owns a house but does not, however, own the land. Is this Category A?

A. Yes. This is Category A.

Q. A mobile home and land are listed separately but are owned by the same person. In which categories should I report the properties?

A. When the mobile home and land are owned by the same person, the appraisal district should report both accounts as Category A.

Q. A single-family residence was included as Category A. Before Jan. 1, the improvements were destroyed. How should I classify the property?

A. If all improvements were removed, the remaining value would be attributable to the lot. Although the lot may have utilities in place, the principal use of the property would be a building site. You should classify the lot as Category C.

Q. One of our citizens owns a home and an adjacent lot. Both the home and lot are used as a residence. Should the appraisal district classify the adjacent lot as a vacant lot under Category C or as a residential property under Category A?

A. The classification of any property depends on its use. If the vacant lot is a combined account and used as primarily an extension of the residence, the appraisal district should classify the lot as Category A. If it is a separate account and a vacant lot, the appraisal district should classify it as Category C.

CATEGORY B

Real Property: Multifamily Residential

Which Properties are Classified in Category B?

Category B property is residential improvements containing two or more residential units under single ownership. However, duplexes that are owner-occupied and have a residence homestead exemption for the owner's portion are reported in Category A. **Exhibit 3** shows property classified as Category B.

Exhibit 3
Category B Property

Apartment complexes
Duplexes, not owner-occupied
Triplexes
Fourplexes
Apartments above street-level stores, if listed separately

If listed separately, apartments located above street-level stores or offices are also included in Category B. If not listed separately, the predominant use by value determines classification.

Important Notes in Classifying Multifamily Residential Property

- Do not confuse Category B property with hotels and motels, even when their occupancy turnover rate is high. Hotels and motels are commercial real property (Category F1) and never classified as Category B.
- Do not classify owner-occupied duplexes that are residence homesteads as Category B. Classify them as Category A.
- Classify non-owner-occupied duplexes as Category B.
- Classify all triplexes and fourplexes as Category B, regardless of whether the property owner occupies a unit.
- Do not classify condominiums or townhomes as Category B. They are Category A.
- If the property is owned by a developer or builder, has never been occupied and meets the other tests as residential property, classify it as Category O.

- Apartment complexes may also include retail and/or office space. If this is a predominantly mixed used property, classify accordingly. If the predominate property use is multifamily with a small retail and/or office space, classify the property Category B. If the entire first floor of an apartment building is retail and/or office space, split out the retail and/or office area as Category F.

Category B Classification Questions

Q. The owner of a duplex lives in one of the units. He applies for and receives a homestead exemption on the part of the duplex in which he resides. How should I classify the duplex?

- A. You should classify an owner-occupied duplex with a residence homestead exemption as Category A.

Note: If the owner occupies one of the units in a triplex or a fourplex, classify the property as Category B. Owner-occupancy does not change the classification for triplexes and fourplexes.

Q. An attorney owns a three-story building on a main street. The street-level floor contains an office and three apartments. The upper two floors consist solely of apartments. How should I classify this property?

- A. The predominant use by value of this building is multifamily residences. You should classify it as Category B.

Q. Are hotels and motels included as Category B

- A. No. Hotels and motels are not considered multifamily residences. Appraisal districts must classify hotel and motel real property as Category F1 and the personal property as Category L1.

Q. How do I classify a multifamily housing project that qualifies for exemption under Tax Code Section 11.1825?

- A. Because the use of this property is multifamily, you should classify the property in Category B whether the exemption is for the total value or only a portion of the value.

CATEGORY C1

Real Property: Vacant Lots and Tracts

Which Properties are Classified in Category C1?

Generally, Category C1 property is small vacant tracts of land that are typically most suited for use as a building site and do not have the potential to qualify for agricultural use. These properties may be idle tracts in some stage of development or awaiting construction, tracts planned for residential structures, recreational lots or commercial and industrial building sites. Because property use determines classification, there is no minimum or maximum size requirement for Category C1.

Category C1 property is usually identified by subdivision name and lot and block number, abstract or section. If a vacant lot is held by a developer or builder and meets the other tests for Category O property, it is considered real property inventory and that appraisal district should classify it as Category O property.

Lots with nominal improvements that do not appear appropriate for classification as Categories A, B, E or F property are typically experiencing a change in highest and best use or have improvements with limited economic benefit to the land. In cases where the lot would be at least as valuable with the improvements removed, the appraisal district should classify the lot as Category C1. Again, classification is determined by use, and generally Category C1 is most suited for use as a building site.

Important Notes in Classifying Vacant Lots

- Vacant lots are potential building sites or are reserved for recreational use.
- Vacant lots are usually described in terms of lot and block, abstract or section identified by a subdivision name.
- Vacant lots have no minimum or maximum size requirement

Category C Classification Questions

Q. A single-owner property has 50 vacant acres located 30 miles outside the city limits. The land's primary use is to graze cattle. The owner has subdivided the land

into 10 five-acre tracts. Should I classify these tracts as vacant lots?

A. No. In this example, the primary use of the land is agricultural, and if it qualified as open-space land, you should classify it as Category D1. However, if the land is developed and no longer qualifies for agricultural use, but still has the potential, you should classify the individual sites as Category E.

Q. A builder owns one unimproved three-acre parcel on which he intends to build a home for sale. Is this Category C1?

A. If this property qualifies as residential inventory, classify it as Category O property; if not, classify it as Category C1.

Q. An individual purchased a building site in anticipation of constructing a residence. The site has utilities, curbs, gutters, sidewalks and a street entrance. Should I classify it as something other than Category C1?

A. The principal use of the property determines the category. Although the site is prepared, it should be considered a vacant lot and classified as Category C1 until the residence is constructed; then the class changes from Category C1 to Category A.

Q. If a lot has a partially completed house that is not yet habitable, how should I classify the lot?

A. Because the use is residential, classify the lot and the partially completed residence as Category A.

CATEGORY C2

Real Property: Colonia Lots and Land Tracts

Which Properties are Classified in Category C2?

Category C2 is limited to colonia lots and land tracts. Colonia lots are housing developments along the border region that lack basic services such as drinking water, sewage treatment and paved roads. Local Government Code Chapter 22 prohibits selling them.

PTAD only accepts Category C2 records from counties authorized to have colonias within their borders, according to the Border Colonia Geographic Database maintained by the Office of the Attorney General.

Important Notes in Classifying Colonia Lots

- Some appraisal districts use internal category divisions such as C1, C2 and C3 to classify properties for appraisal district purposes. Appraisal districts should update records to reflect a valid PTAD classification prior to submitting EARS.
- To confirm whether your county may have colonias, visit the Border Colonia Geographic Database, maintained by the Office of the Attorney General at <https://www.texasattorneygeneral.gov/divisions/colonias-database>.
- Vacant lots have no minimum or maximum size requirement.

Category C2 Classification Questions

- Q. There is a small vacant tract of land that recently sold and is awaiting development. Should I classify it as a colonia vacant lot?**
- A.** No. The vacant lot is not classified as a colonia because colonias are prohibited from sale. Most likely, you should classify this as Category C1.

CATEGORY D1

Real Property: Qualified Open-space Land

Which Properties are Classified In Category D1?

Category D1 includes all acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1, and Tax Code Chapter 23, Subchapters C, D, E and H.

Exhibit 4 gives the subclassifications for agricultural and timberland.

Exhibit 4 Sub-classifications for Agricultural and Timberland

Irrigated Cropland
Dry Land Cropland
Barren/Wasteland
Orchards
Improved Pasture
Native Pasture
Temporary Quarantined Land
Timber at Productivity
Timberland at 1978 Market Value
Timberland at Restricted Use
Transition to Timber
Wildlife Management
Other Agricultural Land as defined in Tax Code Section 23.51(2)

Important Notes in Classifying Qualified Open-space Land

- Appraisal districts must report each subclass of agricultural or timber use property in EARS, and the land class should be a part of the appraisal record of the property on the appraisal district's records system.
- Category D1 does not include the improvement value for barns or houses on agricultural land; however, fences and earth reshaping, such as earthen dams, contouring and trenching, are considered part of the land and reported in Category D1. Appraisal districts should classify farm and ranch improvements, other than residences, as Category D2.
- While the land under farm and ranch improvements can qualify as open-space land, the land under residences cannot. Appraisal districts should classify residences and the non-qualifying rural land directly attributed to the residences as Category E.
- Appraisal districts may report any size tract in Category D1. If the land is appraised as open-space land, appraisal districts should classify it as Category D1 regardless of size.

Category D1 Classification Questions

Q. A farmer owns a 200-acre tract of land, and the land is receiving productivity appraisal. Additionally, the farmer's primary residence (homestead) is located on the land. Which properties should I classify as Category D1?

A. Classify the acreage receiving productivity appraisal as Category D1. The residence and land that is a part of the homestead do not fit within Category D1. You should classify these as Category E.

Q. A farmer owns three tracts of land. The first is a 10-acre tract with four storage barns. The second is a 225-acre wheat and cotton farm. Both the first and second tracts qualify for productivity valuation. The third tract is two acres on which the farmer has his primary residence homestead. Which properties do I classify as Category D1?

A. Both the 225-acre wheat and cotton farm and the 10-acre tract fit within Category D1. Report the subclass for each agricultural use category. You should classify the value of the four barns as Category D2 and the homestead's two acres and residence as Category E.

CATEGORY D2

Real Property: Farm and Ranch Improvements on Qualified Open-space Land

Which Properties are Classified In Category D2?

Category D2 includes improvements, other than residences, associated with land reported as Category D1. These improvements include all barns, sheds, silos, garages and other improvements associated with farming or ranching.

Appraisal districts should classify property by its predominant use, and therefore, land separated from a larger tract for residential purposes is classified as Category E. Classify other farm and ranch land that qualifies for open-space land appraisal as Category D1.

Important Notes in Classifying Farm and Ranch Improvements on Qualified Open-space Land

- Category D2 includes farm and ranch improvements, such as barns and other structures, on qualified open-space land. Do not classify these improvements as Category E.
- Residences and rural land that are not qualified as open-space do not fit within Category D2, and appraisal districts should classify as Category E.

Category D2 Classification Questions

Q. A farmer lives on a 4.5-acre tract of land on which he grows tomatoes. He claims a half-acre for homestead exemption purposes and receives productivity appraisal on the remaining land. What is the proper classification of the house?

A. The house and the half-acre are Category E. You would not include a residence in Category D2. Classify the remaining four acres as Category D1 and indicate the appropriate subclass of agricultural use.

Q. A rancher owns 1,000 acres. He runs a large cow calf operation on the land and uses a barn, several sheds and other structures located on the land for the agricultural operation. The owner provides residences for ranch hands on five acres. The land is also leased for hunting, and the owner allows day hunters to rent cabins and rooms in a lodge located on 10 acres. How should I classify this property?

A. Classify the 985 acres used for the cow calf operation, including the land under the improvements used in the agricultural operation, in Category D1. Classify the improvements used in the agricultural operation, such as the barn, shed and other structures, as Category D2. Classify both the five acres and residential improvements provided to the ranch hands and the 10 acres and cabins and lodge as Category E.

CATEGORY E

Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements

Which Properties are Classified in Category E?

Category E includes only rural land that is not qualified for productivity valuation and the improvements on that land, including residences. Appraisal districts may report any size tract in Category E.

As always, primary use is the determining factor in classifying property. If the land is used as residential inventory, commercial, industrial or other purposes, classify the property by that use. Likewise, if the land qualifies as open-space land for productivity appraisal, the use determines its classification as Category D1. If the land does not fit in these other categories, report it in Category E.

Important Notes in Classifying Rural Land:

- The number of acres included for homestead exemption purposes does not change the classification of these properties.
- Category E does not include the improvement value of all barns, sheds, silos and other outbuildings on qualified land. Classify this type of property as Category D2.
- Category E does not include land under barns, sheds, silos and other agricultural outbuildings. Classify this type of property as Category D1.
- Classify the value of the land not receiving productivity appraisal and used for residential purpose as Category E

Category E Classification Questions

Q. A businessman recently purchased a 1,000-acre tract that he is holding to be developed into ranchettes. The tract is not qualified for productivity valuation and has not yet been subdivided or developed in any way. How should I classify the 1,000-acre tract?

- A. Classify the 1,000-acre tract as Category E as it is not qualified for open-space land appraisal and does not fit into any other property category.

Q. A residential improvement lies 15 miles outside the city on 200 acres, eight of which are claimed as homestead. The other 192 acres of land are held for future sale. No farming or ranching activity exists on the land. How should I classify the improvement?

- A. Classify the entire acreage and the residential improvement as Category E because none of the acreage qualifies as open-space land.

CATEGORY F1

Real Property: Commercial

Which Properties are Classified in Category F1?

Category F1 property includes land and improvements associated with businesses that sell goods or services to the public. Businesses considered commercial businesses include: wholesale and retail stores, shopping centers, office buildings, restaurants, hotels and motels, gas stations, parking garages and lots, auto dealers, repair shops, finance companies, insurance companies, savings and loan associations, banks, credit unions, clinics, nursing homes, hospitals, marinas, bowling alleys, golf courses and mobile home parks.

Warehouses present a unique classification challenge. The appraisal district may classify some warehouses as commercial real property (Category F1) and others as industrial real property (Category F2).

First, consider whether the warehouse is used as a part of the manufacturing process. Review the location, ownership and goods located within the warehouse to determine its use.

Classify a warehouse that receives goods from more than one manufacturer or distributor to sell wholesale or retail is used for commercial purposes as commercial real property in Category F1, but classify the personal property located within the warehouse as commercial personal property in Category L1.

Examples of warehouses that should be classified as Category F1, commercial real property, include:

- A warehouse that buys finished clothing from several manufacturers and sells it to wholesale or retail outlets.
- A warehouse that operates primarily as a retail outlet.

Do not classify warehouses used in connection with a manufacturing process in Category F1. These industrial warehouses are usually on or near the site of the manufacturing plant and normally owned by the manufacturer. If a warehouse provides storage as part of a manufacturing process, classify it as industrial real property (Category F2).

See discussion in Category F2 for more information on properly classifying industrial warehouses and their contents.

Do not classify personal property associated with commercial real property in Category F1. Likewise, do not classify industrial property in Category F1. Other classifications exist for these properties.

Important Notes in Classifying Commercial Real Property

- Include both the land and improvement value. The land may be appraised by the appraisal district and the improvement by an appraisal firm. Classify the total land and improvement value as Category F1.
- Do not include commercial personal property as Category F1.

Category F1 Classification Questions

Q. A development company owns a 360-unit time-share condominium complex. How should I classify this property?

A. Because this property is operated as a commercial business, classify the real property value as Category F1 and the personal property as Category L1.

Q. One of our citizens owns a business and an adjacent lot that are both used for commercial purposes. Should the appraisal district classify the adjacent lot as a vacant lot under Category C or as commercial real property under Category F1?

A. The classification of any property depends on its use. Because the adjacent lot is used in conjunction with a commercial business, classify it as Category F1.

Q. A telephone store is owned and operated as an independent operation by AT&T. The store sells and repairs telephones. How is this property classified?

A. Even though a utility company owns this store, it is operated as a commercial business and is not a necessary component of utility operations. Classify the property as Category F1.

Q. If a motel suite establishment, such as a motor inn, rents by the month, is it classified as Category B or Category F1?

A. Because the motor inn rents the units on a short-term basis, classify it as Category F1.

Q. A discount store chain purchases merchandise from several manufacturers for distribution to its company stores. Should its warehouse be classified as Category F1?

A. Yes. The warehouse is not part of the manufacturing process. When property is used for storing merchandise purchased from more than one manufacturer, which will be distributed to retail outlets, it is considered commercial property.

CATEGORY F2

Real Property: Industrial

Which Properties are Classified in Category F2?

Category F2 property is the land and improvements used by businesses that add value to a product through development, manufacturing, fabrication or processing of that product.

Business considered industrial businesses include cotton gins, processing plants, paper mills, steel mills, refineries, warehouses storing for a manufacturing facility, cement plants, chemical plants, canning companies and clothing manufacturers.

As discussed for Category F1, warehouses present a unique classification challenge. If the warehouse is used as a part of the manufacturing process, the appraisal district should classify it as an industrial warehouse in Category F2.

For example, an appraisal district should classify a warehouse that stores various kinds of cloth, materials and supplies used by a manufacturing plant to manufacture clothing in Category F2. The warehouse containing these items ensures the efficient operations of the manufacturing business by providing an uninterrupted supply of vital resources. Classify the personal property located within the industrial warehouse as industrial personal property in Category L2.

Also classify a warehouse that only functions to receive the finished clothing from a manufacturing plant as it is manufactured, and then distributes it to wholesale or retail outlets, as Category F2. This warehouse enables the factory to maintain a regular and efficient production schedule by producing clothing even when there is no immediate buyer.

See discussion of commercial real property in Category F1 for additional information on properly categorizing warehouses and their contents

Important Notes in Classifying Industrial Real Property

- Include the value of both the improvements and the land necessary to the industrial operation. The appraisal district may appraise the land, and an appraisal firm may appraise the improvement. The total land and improvement value, however, is classified as Category F2.
- Classify all equipment that would not normally be removed as Category F2 property improvement value. If removing the equipment would damage the structure to the extent that the cost to repair surpasses the market value of the property removed, the equipment is considered real property.
- Do not include additional tracts of land held by the company if that land is not a part of the manufacturing operation.

Category F2 Classification Questions

Q. A paper company owns a paper mill on a 350-acre tract of land. The mill, employee and visitor parking lot, warehouse, employee recreation area and storage yard are on 50 acres of land. Should I classify the 350 acres of land as Category F2?

A. No. Only classify the 50 acres associated with the mill and mill facilities as Category F2. Classify the remaining 300 acres of vacant land as Category E if it does not qualify for open-space land appraisal.

Q. Is the equipment of a gas processing plant considered Category F2?

A. Yes. Classify the land, buildings and value of fixed equipment as Category F2, but classify all inventories and other equipment value of the plant as Category L2.

Q. A manufacturing facility stores inventory in a location across town. The manufacturing facility does not have enough storage area to warehouse inventory on-site. Should I classify the warehouse as Category F2?

A. Yes. Because the property is used as part of the manufacturing process and warehouses excess inventory that cannot be stored on-site, classify the warehouse as Category F2.

Q. A grain elevator has storage and processing facilities for grain. Should I classify this as Category F2?

A. Yes. The processing and storage facilities are a necessary part of the operation and add value to the product. Classify the property as Category F2.

Q. How should I classify wind turbines operating on a wind farm?

A. A wind farm, also known as a wind power plant, uses wind turbines to generate electricity. These large turbines are affixed to the land and should be classified as Category F2. If owned and operated by an electric utility company serving Texas but outside the Electric Reliability Council of Texas (ERCOT) operating area, the wind farm should be classified as Category J. (See

the following question and Category J section for additional information.)

Q. An electric generation plant was just built in the district. In what category should I classify the plant?

- A. If the plant is within the operating area of ERCOT, classify the property as Category F2. If the plant is outside the ERCOT operating area, classify the property as Category J.

CATEGORY G

Real Property: Oil and Gas, Minerals and Other Subsurface Interests

Which Properties are Classified in Category G?

Category G includes the non-exempt value of oil and gas, other minerals and certain interests in subsurface land. Mines, quarries, limestone, sand, caliche, gravel and other substances that are part of the land are not minerals, but they are classified in Category G as subsurface interests in land.

Category G includes three subcategories:

- Category G1 includes oil and gas interests.
- Category G2 includes minerals other than oil and gas, such as uranium, lignite and other substances defined as minerals.
- Category G3 includes interests in subsurface land, such as limestone, sand, caliche, gravel and other substances that are not defined as minerals. It also includes real property defined as mines and quarries.

Certain mineral interests are exempt from taxation, and appraisal districts should report this property in Category XC. Tax Code Section 11.146 states:

- (a) "A person is entitled to an exemption from taxation of a mineral interest the person owns if the interest has a taxable value of less than \$500."
- (b) "The exemption provided by Subsection (a) applies to each separate taxing unit in which a person owns a

mineral interest and, for the purposes of Subsection (a), all mineral interests in each taxing unit are aggregated to determine value."

See the section on Category X for more information on reporting exempt property.

Important Notes in Classifying Oil and Gas, Minerals and Other Subsurface Interests

- Appraisal districts should report equipment fixed to the property that is used to produce products such as oil, gas, lignite, coal and gravel in the applicable subcategory.
- Do not include surface land value as Category G1. Categorize the surface land according to the principal use of the property. For instance, when the surface land is used for agriculture or farming, classify the surface land as Category D1.
- The value of Category G property includes producing minerals and nonproducing minerals unless Tax Code Section 11.146 exempts them.

Category G Classification Questions

Q. An oil company has a mineral lease on 8,000 acres of an existing 20,000-acre ranch. Oil has been discovered on the leased land. Which values should I classify as Category G?

- A. Classify the value of the non-exempt producing and nonproducing oil and gas reserves as Category G1. Tax Code Section 1.04 defines property as any matter or thing capable of private ownership. Real property, in this case the land and the minerals in place, can each have separate owners. Classify the mineral interest in the 8,000 acres as Category G1 and the 20,000 acres of surface land as Category D1.

Q. An oil company has a storage tank, which is fed by incoming lines from the oil field. How should I classify this property?

- A. Activities that take place after the oil and gas has been produced do not qualify as Category G1. Produced wellhead fluids such as crude oil, natural gas and brine must be processed before sale, transport, reinjection or

disposal. This is field processing and involves separating crude oil from solids and water, removing dissolved gas so that it is safe to be transported and stored. Additional cleaning and treating may be necessary before the crude oil may be stored in tanks. At this point, classify the oil and tanks as Category L2 Personal Property Industrial and Manufacturing.

CATEGORY H1

Tangible Personal Property: Personal Vehicles, Not Used for Business Purposes

What is Classified in Category H1?

Category H1 property includes automobiles, motorcycles and light trucks not used to produce income and subject to taxation under Tax Code Section 11.14.

Non-income-producing vehicles are exempt from taxation unless the governing body of a taxing unit has taken an official action to tax them. Appraisal districts are not required to list or appraise exempt vehicles. If non-income-producing vehicles are on the appraisal roll as exempt property, classify them as Category XV.

Important Notes in Classifying Non-income-producing Vehicles

- Includes non-income-producing vehicles only. Classify income-producing vehicles as Category L1.

Category H Classification Questions

Q. A fast food restaurant has a delivery fleet of five small vans. Should I classify the value of these vans as Category H1?

A. No. Because the restaurant uses the vans to produce income, classify them as Category L1.

Q. An individual owns a sedan and a station wagon subject to local option taxation under Tax Code Section 11.14. Should I classify these vehicles as Category H1?

A. Yes. Classify the vehicles as Category H1 because they are privately owned vehicles and not used for income-producing purposes.

CATEGORY H2

Tangible Personal Property: Goods in Transit

Which Properties are Classified in Category H2?

Category H2 property includes personal property stored under a contract of bailment by a public warehouse operator and identified according to the provisions of Tax Code Section 11.253.

This property is commonly called “Goods-in-transit” and is defined as tangible personal property that is:

- Acquired in or imported into this state to be forwarded to another location in this state or outside of this state.
- Stored under a contract of bailment by a public warehouse operator at one or more public warehouse facilities in this state that are not in any way owned or controlled by the owner of the personal property for the account of the person who acquired or imported the property.
- Transported to another location in this state or outside of this state not later than 175 days after the date the person acquired the property or imported the property into this state.

While goods in transit are exempt under law, the provisions allow local taxing entities to elect to tax these properties. Appraisal districts report the value of these goods before applying the exemption in Category H2.

Important Notes in Classifying Goods in Transit

- Goods-in-transit does not include oil, natural gas, petroleum products, aircraft, dealer’s motor vehicle inventory, dealer’s vessel and outboard motor inventory, dealer’s heavy equipment inventory or retail manufactured housing inventory.

Category H2 Classification Questions

Q. What is the primary difference between Goods-in-transit and freeport goods?

- A. Freeport goods are stored on the owner's property and remain in the control of the owner throughout the transportation process.

CATEGORY J**Real and Personal Property: Utilities****Which Properties are Classified in Category J?**

Category J includes the real and personal property of utility companies and co-ops. Usually, utility companies supply continuous or repeated services through permanent physical connections between a plant and a consumer. Exhibit 5 gives the subcategories for Category J.

Exhibit 5
Utility Subcategories

J1	Water Systems
J2	Gas Distribution Systems
J3	Electric Companies and Electric Co-ops
J4	Telephone Companies and Telephone Co-ops
J5	Railroads
J6	Pipelines
J7	Cable Companies
J8	Other
J9	Railroad Rolling Stock (for County Only)

Appraisal districts classify most electric generation plants and equipment as Categories F2 and L2, respectively. This is a result of the restructuring of the electric generation industry in Texas and the separation of businesses owning generation facilities from businesses owning electric transmission and distribution utilities.

Classify generation facilities and electric utility companies serving Texas but outside the ERCOT operating area as Category J.

Classify transmission and distribution facilities and equipment as Category J.

Important Notes in Classifying Utility Properties

- Do not classify property owned by a utility company that is not an operating component of the company as Category J. Classify the property by its predominant use.
- Classify construction work in progress to be used in the operation of the utility company as Category J.
- Classify railroad rolling stock used in the operation of a railroad as Category J9.
- Do not classify rail cars owned and operated by other entities in Category J. They are personal property and classified as L1 or L2 depending on their use.

Category J Classification Questions

Q. A large telephone company owns an office building that houses its regional staff. In addition, it owns a warehouse, garage and storage yard that houses trucks, equipment and inventory. How do I classify this property?

- A. Because this property is necessary to the operation of the telephone company, classify all the property as Category J.

Q. A railroad owns 10 acres of right-of-way through a 100-acre ranch under a different ownership. What should I classify as Category J?

- A. Only classify the 10 acres of right-of-way owned by the utility as Category J.

Q. An oil company that owns a pipeline also owns 15 drilling rigs. Are the drilling rigs Category J?

- A. No. Property classification is based on use. Classify drilling rigs as Category L2.

Q. An affiliate company owns the electric transmission lines that run from an electric generation plant located in my county. How should I classify the property?

- A. First, determine whether the electric generation plant is located inside or outside the ERCOT operating area. If the plant is inside ERCOT, classify the electric generation plant as Category F2 and classify the electric transmission lines as Category J. If the plant is outside ERCOT, classify both the plant and the transmission lines as Category J.

CATEGORY L1

Personal Property: Commercial

Which Properties are Classified in Category L1?

Category L1 includes the personal property of businesses that sell goods or services to the public.

Commercial personal property includes:

- Merchandise inventory, supplies, computers, cash registers, other moveable business equipment, furniture and fixtures in the store.
- Furniture, fixtures, equipment, supplies and inventory located in the office building.

Not all personal property stores in a warehouse is considered commercial personal property. See the discussion of Category F1, commercial real property, for additional information on properly classifying warehouses and their contents.

Any income-producing tangible personal property that has a value of less than \$2,500 should be reported in Category XB for exempt property (Tax Code Section 11.145).

Important Notes in Classifying Commercial Personal Property

- Classify all personal property of a commercial business as Category L1.
- Do not include the real property of a business in Category L1. Classify commercial real property as Category F1.
- Category L1 includes vehicles used for income-producing business purposes.

- Category L1 includes the value of boats, aircraft and other recreational vehicles owned by a commercial business.

Category L1 Classification Questions

Q. A local developer owns a Lear jet that she uses for business trips. How should I classify this aircraft?

- A. The aircraft is considered a part of the business operation. Classify it as Category L1.

Q. An oil company owns several drilling rigs. How should I classify this personal property?

- A. Drilling rigs add value to the product (oil and gas) by developing the lease and making the product available for recovery. Classify these properties as Category L2, as described below. Do not classify them as Category L1.

Q. Should I classify distribution warehouse inventory for a manufacturer that distributes its goods to wholesalers as Category L1?

- A. No. Because this warehouse inventory is a part of the manufacturing operation, classify it as Category L2.

CATEGORY L2

Personal Property: Industrial and Manufacturing

Which Properties are Classified in Category L2?

Category L2 properties include the personal property of businesses that add value to a product through development, manufacturing, processing or storage of that product. (See discussion of Category F1, commercial real property, for additional information on properly classifying warehouses and their contents.)

Industrial personal property includes manufacturing machinery and equipment, computers, barges, commercial watercraft, trucks, heavy equipment, inventory stock, drilling rigs, portable tools, furniture and fixtures, raw materials, goods in process and finished goods.

Important Notes in Classifying Industrial Personal Property

- Classify all personal property used in the production of a product as Category L2.
- Classify automobiles, trucks, aircraft, watercraft, recreational vehicles and heavy equipment owned by an industrial firm as Category L2.
- Do not classify the real property of an industrial firm as Category L2; industrial real property belongs in Category F2.

Category L2 Classification Questions

Q. Should I classify the personal property inventory of a well service company as Category L2?

- A. No. Classify personal property inventory, supplies, equipment, furniture and fixtures of a commercial business as Category L1.

Q. An oil company has a storage yard where equipment that services a drilling operation in the area is stored. How do I classify these properties?

- A. Classify the land and any improvements as Category F2. Classify the equipment as Category L2. Do not include this value in Category G. Category G only applies to the nonexempt value of producing and non-producing minerals and to the equipment used in production.

Q. Are support facilities such as compressed air, steam and dehumidification in a manufacturer's building considered Category L2?

- A. No. Classify these as Category F2 because they are an integral part of the building.

CATEGORY M

Mobile Homes and Other Tangible Personal Property

Which Properties are Classified in Category M?

Category M includes mobile homes and other personal property, such as non-income-producing boats, travel trailers and personal aircraft.

Category M includes two subcategories:

- Category M1 includes mobile homes on land owned by someone other than the owner of the mobile home.
- Category M2 includes taxable non-income-producing boats, travel trailers or personal aircraft on the appraisal roll.

Category M1 is an exception to the rule of classifying property by its predominant use. Even if a mobile home is used for residential purposes, classify it as Category M1 if the mobile home and land have different owners. When a mobile home is on land owned by the same owner, report the land and mobile home as one account, classified as Category A or E depending on location. Classify travel trailers that are structures as defined as taxable by Tax Code Section 11.14(b) as Category A or E (if on owned land) or Category M1 (if on rented land).

Non-income-producing personal property includes boats, travel trailers and personal aircraft and is exempt under Tax Code Section 11.14 unless the governing body of a taxing unit takes an official action to tax non-income-producing personal property. Classify taxable non-income-producing boats, travel trailers or personal aircraft on the appraisal roll as M2 property. If this property is exempt, classify it as Category XV. The law requires PTAD to treat Category M2 as totally exempt in the school district PVS.

Classify boats, travel trailers and personal aircraft that are used to produce income are taxable as Category L1 (used as part of a commercial business) or Category L2 (used as part of an industrial business).

Important Notes in Classifying Other Personal Property

- Personal property shown as Category M must be individually owned. Category M property is owned by individuals and typically used for residential or recreational purposes and not for generating income.
- Do not classify property owned by businesses or listed in the name of a business in this category. The property's current use determines the classification.
- Do not classify income-producing property as Category M2.

Category M Classification Questions

Q. An insurance executive uses an airplane owned by his company and listed in the name of his company. Should I classify the aircraft as Category M?

A. No. This airplane, though it may sometimes be used for pleasure and recreation, is an asset of the company and, therefore, considered business personal property. Classify it as Category L1.

Q. A mobile home is located on the owner's land. He also owns a recreational boat and travel trailer subject to taxation. Should I classify these properties as Category M?

A. You should only classify the boat and travel trailer as Category M. Classify the mobile home and lot as Category A or E, as both are owned by the resident and used for residential purposes.

Q. My district has a mobile home park consisting of eight acres and 35 mobile homes. All the mobile home spaces are leased. Which properties do I classify as Category M?

A. Only classify the mobile homes in the park as Category M1. You should classify the land as Category F1.

CATEGORY N

Intangible Personal Property

Which properties are classified in Category N?

Properties defined as intangible pursuant to Tax Code Section 1.04(6) are classified as Category N. Common examples of intangibles are the stock values of insurance companies and savings and loan associations.

Important Notes in Classifying Intangibles

- Most intangible property is exempt from taxation by law pursuant to Tax Code Section 11.02.
- Do not classify property with undetermined codes as Category N.

Category N Classification Questions

Q. Our district has several undetermined codes. Do I classify these as Category N?

A. No. Do not use Category N as a "catch-all" category. Contact PTAD if you have a classification question.

Q. I have no intangible property in my district. Do I need a Category N on my tax roll?

A. No. You do not need to create a Category N if you have no value to report. However, self-reports do provide a place to record Category N property value. Reserve Category N for intangible personal property if it is needed in the future.

CATEGORY O

Real Property: Residential Inventory

Which Properties are Classified in Category O?

Category O property is residential real property held as business inventory and appraised as a unit. Category O property:

- Is under the same ownership.
- Is contiguous or located in the same subdivision or development.

- Is held for sale in the ordinary course of business.
- Is subject to zoning restrictions limiting them to residential use. If not subject to zoning, they are subject to enforceable deed restrictions limiting them to residential use, or their highest and best use is as residential property.
- Has never been occupied for residential purposes.
- Is not presently leased or producing income.

Important Notes in Classifying Residential Real Property Inventory

- Only classify property as Category O if all the above criteria are met for the property.
- If the criteria are met, classify both the land and improvement as Category O.

Category O Classification Questions

Q. A 300-acre tract of land is subdivided into one-acre tracts. One house was built on a lot as a commercial venture. The house has never been occupied, nor any of the lots developed. They are for sale in the normal course of business. Do I classify the property as Category O?

A. Yes. The properties are owned by the same person, contiguous and have never been occupied. The appraisal district appraises the properties as a unit and classifies them as Category O.

Q. A local developer built 35 homes in a subdivision. Ten have sold and are occupied. The others are for sale but remain vacant. Which properties should I classify as Category O?

A. Classify the 25 houses that are vacant as Category O. Classify the 10 houses that have sold and are residences as Category A.

CATEGORY S

Special Inventory

Which Properties are Classified in Category S?

Category S accounts include certain personal property of businesses that provide items for sale to the public. These personal property items are appraised based on total annual sales in the prior tax year. Special inventory and their applicable Tax Code provisions are defined as follows:

Sec. 23.121, Dealer's Motor Vehicle Inventory.

Dealer's motor vehicle inventory means all motor vehicles held for sale by a dealer. A motor vehicle is defined as a towable recreational vehicle or a fully self-propelled vehicle with at least two wheels which has as its primary purpose the transport of a person or persons, or property, whether the vehicle is intended for use on a public street, road or highway

Sec. 23.124, Dealer's Vessel and Outboard Motor Inventory.

Dealer's vessel and outboard motor inventory means all vessel and outboard motors held for sale by a dealer and includes any watercraft, other than a seaplane on water, used or capable of being used for transportation on water. This does not include:

- vessels of more than 65 feet in length, measured from end to end over the deck, excluding sheer; and
- canoes, kayaks, punts, rowboats, rubber rafts or other vessels under 14 feet in length when paddled, poled, oared or windblown.

Vessel also includes trailers that are treated as vessels if it is designed to carry a vessel and is either a trailer or semitrailer.

Outboard motor means any self-contained internal combustion propulsion system, excluding fuel supply, that is used to propel a vessel and is detachable as a unit from the vessel.

Sec. 23.1241, Dealer's Heavy Equipment Inventory.

Dealer's heavy equipment inventory means all items of heavy equipment that a dealer holds for sale, lease or rent in this state during a 12-month period. This equipment includes self-propelled, self-powered or pull-type equipment, including farm equipment or a diesel engine, that weighs at least 1,500 pounds and is intended to be used for agricultural, construction, industrial, maritime, mining or forestry uses. This type of equipment must be held by a dealer as defined by law and must meet other requirements of law.

Sec. 23.127, Retail Manufactured Housing Inventory.

Retail manufactured housing inventory means all manufactured homes that a retailer holds for sale at retail. Manufactured housing means:

- a HUD-code manufactured home as it would customarily be held by a retailer in the normal course of business in a retail manufactured housing inventory; or
- a mobile home as it would customarily be held by a retailer in the normal course of business in a retail manufactured housing inventory.

Tax Code Section 23.127 refers to the definitions in Occupations Code Section 1201.003 for HUD-code manufactured home and mobile home, as summarized in **Exhibit 6**.

Important Notes in Classifying Special Inventory

- Advice from legal counsel is necessary to determine whether heavy equipment inventory qualifies for special appraisal. If it does not qualify, classify the property as Category L1.

Exhibit 6

Occupations Code Section 1201.003

HUD-Code Manufactured Home	Mobile Home
A structure: • constructed on or after June 15, 1976, according to the rules of the United States Department of Housing and Urban Development; • built on a permanent chassis; • designed for use as a dwelling with or without a permanent foundation when the structure is connected to the required utilities; • transportable in one or more sections; • in the traveling mode, at least eight body feet in width or at least 40 body feet in length or, when erected on site, at least 320 square feet; and • includes the plumbing, heating, air conditioning, and electrical systems of the home. Does not include a recreational vehicle as defined by 24 C.F.R. Section 3282.8(g).	A structure: • constructed before June 15, 1976; • built on a permanent chassis; • designed for use as a dwelling with or without a permanent foundation when the structure is connected to the required utilities; • transportable in one or more sections; • in the traveling mode, at least eight body feet in width or at least 40 body feet in length or, when erected on site, at least 320 square feet; and • includes the plumbing, heating, air conditioning, and electrical systems of the home.

CATEGORY X**Exempt Property*****Which Properties are Classified in Category X?***

Exempt property must meet legal requirements mainly detailed in the Tax Code. Owners of certain exempt properties need not file exemption applications with the appraisal district to qualify for the exemption: public property (Section 11.11), implements of husbandry (Section 11.161), family supplies (Section 11.15) and farm products (Section 11.16).

Other exemptions have local option provisions for taxation (Sections 11.111, 11.14, 11.24, 11.251, 11.252, 11.253 and

11.32). These exemptions are not required by law, and a local taxing unit can elect to provide the exemption.

Some exemptions are partial exemptions, such as residence homestead exemptions and organizations constructing or rehabilitating low-income housing.

Businesses operating in a foreign trade zone usually seek tax-exempt status for their inventory (imported goods) through renditions.

Exhibit 7 lists classifications designed to classify exempt property for reporting purposes only. It does not include all exemptions and is simply a reporting tool. Residence homestead exemption information is captured in EARS and school district self-reports.

Exhibit 7
Exemption Classifications

Classification Code	Tax Code Section	Exemption
XA	11.111	Public property for housing indigent persons
XB	11.145	Income Producing Tangible Personal Property valued under \$2,500
XC	11.146	Mineral interest property valued under \$500
XD	11.181	Improving property for housing with volunteer labor

Classification Code	Tax Code Section	Exemption
XE	11.182	Community Housing Development Organizations
XF	11.183	Assisting ambulatory health care centers
XG	11.184	Primarily performing charitable functions
XH	11.185	Developing model colonia subdivisions
XI	11.19	Youth spiritual, mental and physical development organizations
XJ	11.21	Private schools
XL	11.231	Organizations Providing Economic Development Services to Local Community
XM	11.25	Marine cargo containers
XN	11.252	Motor vehicles leased for personal use
XO	11.254	Motor vehicles for income production and personal use
XP	11.271	Offshore drilling equipment not in use
XQ	11.29	Intracoastal waterway dredge disposal site
XR	11.30	Nonprofit water or wastewater corporation
XS	11.33	Raw cocoa and green coffee held in Harris County
XT	11.34	Limitation on taxes in certain municipalities
XU	11.23	Miscellaneous Exemptions
XV		Other Exemptions (including public property, religious organizations, charitable organizations and other property not reported elsewhere)

Important Notes in Classifying Exempt Property

- Verify that a property cannot be properly classified in one of the other Category X designations before placing a property in Category XV.
- Mineral interest property and tangible business personal property within the allowed exemption amount should be classified as the appropriate X category.

Category X Classification Questions

Q. A school district recently purchased a house that it now uses for administrative offices. How should I classify the property?

A. Reclassify the property from Category A to Category XV. The property is now owned by the school district and used for a public purpose and is therefore totally exempt.

Q. A doctor purchased an old school and converted it into offices. How should I classify the property?

A. Reclassify the property from Category XV to Category F1. The formerly totally exempt property is now commercial real property and is taxable.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

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Texas Comptroller of Public Accounts
Publication #96-313
January 2022

2025

USES OF

PROPERTY



2025 Certified History Recap
Frio County Appraisal District

(00) - FRIO COUNTY APPR DIST

Category	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	2,987	1,328.5540	42,897,140	0	0	42,897,140	226,751,440	988,260	0	270,638,840	265,915,040
A2	639	362.8526	9,809,130	0	0	9,809,130	11,787,150	0	0	21,696,280	21,144,810
A3	60	18.3910	650,900	0	0	650,900	545,120	0	0	1,196,020	1,190,020
A*	3,686	1,709.7978	53,457,170	0	0	53,457,170	239,083,710	988,260	0	293,529,140	289,249,870
B1	87	82.8934	2,067,790	0	0	2,067,790	20,325,660	0	0	22,393,450	22,248,570
B2	1	0.3100	16,200	0	0	16,200	20,110	0	0	36,310	36,310
B*	88	83.2034	2,083,990	0	0	2,083,990	20,345,770	0	0	22,429,760	22,284,880
C1	1,248	690.8530	17,196,060	0	0	17,196,060	19,130	0	0	17,215,190	16,322,130
C2	1	0.1180	14,350	0	0	14,350	0	0	0	14,350	14,350
C*	1,249	690.9710	17,210,410	0	0	17,210,410	19,130	0	0	17,229,540	16,336,480
D1	4,668	692,562.1676	0	93,154,040	2,494,858,090	93,154,040	0	0	0	93,154,040	93,154,040
D2	572	0.0000	0	0	0	0	19,015,020	0	0	19,015,020	19,004,110
D*	5,240	692,562.1676	0	93,154,040	2,494,858,090	93,154,040	19,015,020	0	0	112,169,060	112,168,150
E	1,037	7,900.4446	81,988,900	0	0	81,988,900	1,131,110	0	0	83,120,010	80,582,240
E1	1,347	2,593.4126	28,553,730	0	0	28,553,730	219,902,750	198,760	0	248,655,240	245,419,390
E2	597	1,314.0223	23,550,830	0	0	23,550,830	24,046,820	25,990	0	47,623,640	46,146,600
E3	170	691.5138	8,685,290	0	0	8,685,290	3,956,850	0	0	12,642,140	12,350,680
E*	3,151	12,499.3933	142,778,750	0	0	142,778,750	249,037,530	224,750	0	392,041,030	384,496,910
F1	557	2,187.4847	37,810,730	0	0	37,810,730	217,604,150	81,010	0	255,495,890	250,098,140
F1	557	2,187.4847	37,810,730	0	0	37,810,730	217,604,150	81,010	0	255,495,890	250,098,140
F2	217	6,218.2840	53,843,500	0	0	53,843,500	50,464,010	0	564,387,670	668,695,180	656,738,210
F2	217	6,218.2840	53,843,500	0	0	53,843,500	50,464,010	0	564,387,670	668,695,180	656,738,210
F*	774	8,405.7687	91,654,230	0	0	91,654,230	268,068,160	81,010	564,387,670	924,191,073	906,836,350
G1	10,418	0.0000	0	0	0	0	0	0	935,048,093	935,048,093	935,048,093
G1C	14	0.0000	0	0	0	0	0	0	4,499,590	4,499,590	4,499,590
G*	10,432	0.0000	0	0	0	0	0	0	939,547,683	939,547,683	939,547,683
J1	1	0.0000	0	0	0	0	0	15,100	0	15,100	15,100
J2	3	10.2000	83,600	0	0	83,600	29,570	0	0	113,170	109,210
J3	78	267.1180	1,785,830	0	0	1,785,830	3,135,260	0	67,976,350	72,897,440	72,896,920
J4	71	5.3540	153,200	0	0	153,200	693,750	0	8,535,540	9,382,490	9,382,490
J5	9	0.0000	0	0	0	0	0	0	38,083,600	38,083,600	38,083,600
J5A	2	0.0000	0	0	0	0	0	0	13,000	13,000	13,000
J6	170	0.0000	0	0	0	0	0	0	341,553,330	341,553,330	310,237,960
J6A	5	0.0000	0	0	0	0	0	0	325,610	325,610	19,500
J7	3	0.0000	0	0	0	0	0	0	4,721,450	4,721,450	4,721,450
J8	18	0.0000	0	0	0	0	0	0	19,109,580	19,109,580	19,109,580
J9	1	0.0000	0	0	0	0	0	0	0	0	0
J*	361	282.6720	2,022,630	0	0	2,022,630	3,858,580	15,100	480,318,460	486,214,770	454,588,810
L1	527	0.0000	0	0	0	0	0	46,948,248	0	46,948,248	46,948,248
L1	527	0.0000	0	0	0	0	0	46,948,248	0	46,948,248	46,948,248
L2	2	0.0000	0	0	0	0	0	909,400	0	909,400	909,400
L2A	35	0.0000	0	0	0	0	0	0	18,849,940	18,849,940	18,849,940
L2B	1	0.0000	0	0	0	0	0	0	2,100	2,100	2,100
L2C	75	0.0000	0	0	0	0	0	0	47,699,470	47,699,470	47,699,470



2025 Certified History Recap
Frio County Appraisal District

(00) - FRIO COUNTY APPR DIST

Category	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
L2D	15	0.0000	0	0	0	0	0	0	9,458,240	9,458,240	9,458,240
L2G	146	0.0000	0	0	0	0	0	0	88,411,570	88,411,570	88,411,570
L2H	19	0.0000	0	0	0	0	0	0	8,261,120	8,261,120	8,261,120
L2I	1	0.0000	0	0	0	0	0	0	31,810	31,810	31,810
L2J	80	0.0000	0	0	0	0	0	0	2,787,630	2,787,630	2,787,630
L2L	3	0.0000	0	0	0	0	0	0	889,260	889,260	889,260
L2M	58	0.0000	0	0	0	0	0	0	18,518,050	18,518,050	18,518,050
L2O	1	0.0000	0	0	0	0	0	0	11,730	11,730	11,730
L2P	33	0.0000	0	0	0	0	0	0	2,973,700	2,973,700	2,973,700
L2Q	27	0.0000	0	0	0	0	0	0	3,109,350	3,109,350	3,109,350
L2	498	0.0000	0	0	0	0	0	909,400	201,003,970	201,913,370	201,913,370
L*	1,023	0.0000	0	0	0	0	0	47,857,648	201,003,970	248,861,618	248,861,618
M1	1,513	0.0000	0	0	0	0	40,910	67,482,450	0	67,523,360	67,409,260
M*	1,513	0.0000	0	0	0	0	40,910	67,482,450	0	67,523,360	67,409,260
O	2	2.0000	30,920	0	0	30,920	0	0	0	30,920	30,920
O*	2	2.0000	30,920	0	0	30,920	0	0	0	30,920	30,920
S	5	0.0000	0	0	0	0	0	3,417,060	0	3,417,060	3,417,060
S*	5	0.0000	0	0	0	0	0	3,417,060	0	3,417,060	3,417,060
XB	14	0.0000	0	0	0	0	0	1,770	7,050	8,820	0
XC	998	0.0000	0	0	0	0	0	0	92,930	92,930	0
XG	4	1.3150	56,150	0	0	56,150	608,250	0	0	664,400	0
XV	108	98.9290	1,026,070	0	0	1,026,070	2,725,300	397,970	3,030,510	7,179,850	0
XVC	51	269.5046	2,201,250	0	0	2,201,250	11,459,650	0	0	13,660,900	0
XVH	11	22.4440	1,582,540	0	0	1,582,540	17,163,320	0	0	18,745,860	0
XVR	68	69.4380	2,028,660	0	0	2,028,660	12,544,400	0	0	14,573,060	0
XVS	35	248.9617	3,468,980	0	0	3,468,980	53,178,800	0	0	56,647,780	0
XVT	94	458.9179	4,778,040	0	0	4,778,040	24,552,370	0	0	29,330,410	0
XVX	37	484.9300	2,270,980	0	0	2,270,980	294,440	0	0	2,565,420	0
X*	1,418	1,654.4402	17,412,670	0	0	17,412,670	122,626,630	399,740	3,130,480	143,468,430	0
TOTAL:	28,942	717,890.4138	326,660,770	93,164,040	2,494,858,090	419,804,810	921,996,340	120,466,018	2,188,388,273	3,650,664,441	3,444,219,991

2025

EXEMPTION

DATA

FRIO COUNTY APPRAISAL DISTRICT
815 SOUTH OAK ST/ PEARSALL, TEXAS 78061

LIST OF TAXING ENTITIES AND EXEMPTIONS OFFERED:

Open Space (AG) valuation – mandatory—all entities

Disabled Veterans or Surviving Spouse or 1st Responders – mandatory –all entities

FRIO COUNTY GENERAL FUND: Elderly Homestead (up to 25,000) or
Disability (up to 7,500)

FRIO COUNTY LATERAL ROAD: Regular Homestead (up to 3,000) or
Elderly Homestead (up to 25,000) or
Disability (up to 7,500)

**PEARSALL INDEPENDENT
SCHOOL DISTRICT:** Regular Homestead (up to 140,000)
Elderly Homestead (up to 60,000) or
Disability (up to 60,000)

**DILLEY INDEPENDENT
SCHOOL DISTRICT:** Regular Homestead (up to 140,000)
Elderly Homestead (up to 60,000) or
Disability (up to 60,000)
Local Option Elderly Homestead (up
to 10,700)

CITY OF PEARSALL: Elderly Homestead (up to 25,000)
Disability (up to 25,000)

CITY OF DILLEY: Elderly Homestead (up to 3,000)

FRIO HOSPITAL DISTRICT: Elderly Homestead (up to 10,000)

EMER. SERV #1 DISTRICT: Elderly Homestead (up to 25,000) or
Disability (up to 7,500)

EUWC DISTRICT: Elderly Homestead (up to 25,000) or
Disability (up to 25,000)

VETERANS EXEMPTIONS

For a disability of at least

An exemption of up to

10% but not more than 29%

5,000 assessed value *

30% but not more than 49%

7,500 assessed value *

50% but not more than 69%

10,000 assessed value *

70% and over

12,000 assessed value *

10% or more disability and

65 years of age or older

12,000 assessed value *

Loss of the use of one or more

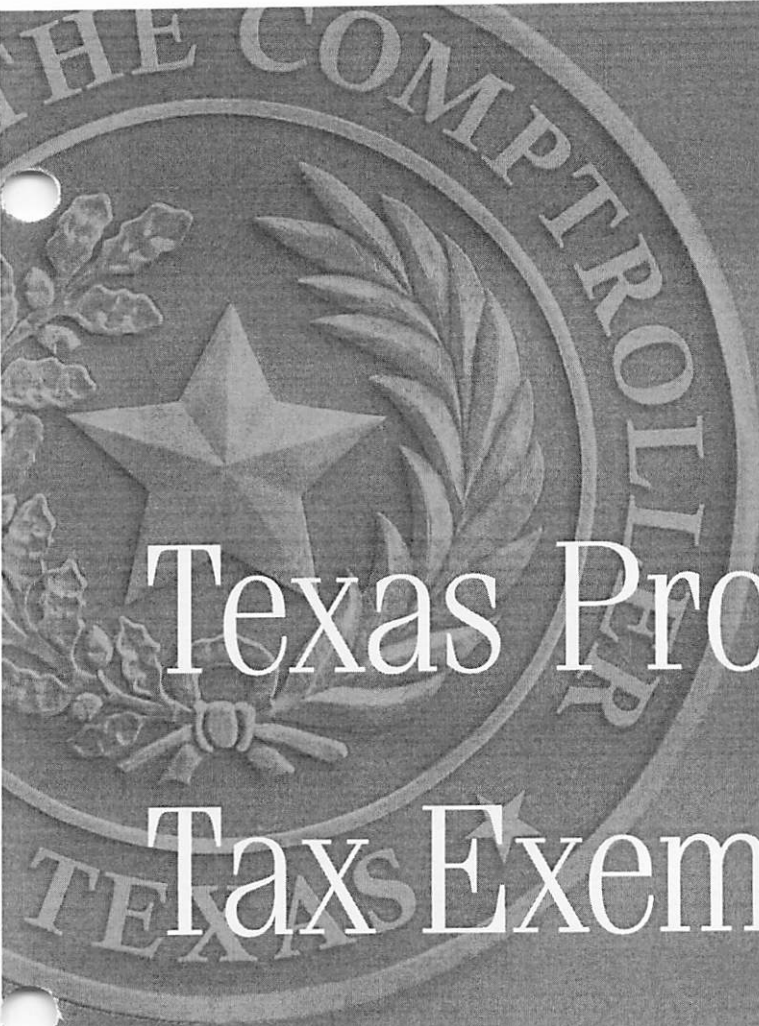
limbs, total blindness in one or both

eyes, or paraplegia

12,000 assessed value *

*If more than one property, between 5,000 and 12,000 can be claimed on the other account.

100% Disabled veterans or surviving spouse or first responder killed in the line of duty totally exempt on HS.

The seal of the Texas Comptroller of Public Accounts is located in the upper left corner. It features a five-pointed star in the center, surrounded by a wreath of olive and oak branches. The words "THE COMPTROLLER" are arched over the top of the star, and "TEXAS" is arched below it.

Glenn Hegar

Texas Comptroller of Public Accounts

Texas Property Tax Exemptions

Total and Partial Property
Tax Code Exemptions Available to
Property Owners Who Qualify

February 2024

Tax Code Section 5.05(a) authorizes the Comptroller's office to prepare and issue publications relating to the appraisal of property and the administration of taxes as a public service. By publishing this manual, the Comptroller's office is making available an information resource of a general nature regarding the appraisal of property and the administration of taxes. This publication does not address and is not intended to address all aspects of property appraisal, tax administration or property tax law. The information contained in this publication neither constitutes nor serves as a substitute for legal advice. Pursuant to Tax Code Section 5.041(f), the Comptroller's office may not advise a property owner, a property owner's agent or the appraisal district on a protest matter. Questions regarding property appraisal, tax administration, the meaning or interpretation of statutes, legal requirements and other similar matters should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

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Property Tax Exemptions

Property tax in Texas is locally assessed and locally administered. There is no state property tax. Property tax brings in the most money of all taxes available to local taxing units. Property taxes pay for schools, roads, police and firemen, emergency response services, libraries, parks, and other services provided by local government.

All real property and tangible personal property located in the state is taxable unless an exemption is required or permitted by the Texas Constitution.¹ Texas provides for a variety of exemptions from property tax for property and property owners that qualify for the exemption.

Local taxing units offer a variety of partial or total exemptions from appraised property values used to determine local property taxes. A partial exemption removes a percentage or a fixed dollar amount of a property's value from taxation. A total exemption excludes the entire property from taxation. The state mandates that taxing units provide certain mandatory exemptions and gives them the option to decide locally on whether to offer others.

Exemption Applications

A property owner must apply for an exemption in most circumstances.² If a property owner fails to file a required application on time, the owner usually forfeits the right to the exemption for that tax year unless late application provisions exist in law.³

The general deadline for filing an exemption application is before May 1.⁴ Charitable organizations improving property for low-income housing and community housing development associations must file the application for exemption within 30 days of acquiring the property.⁵

Some exemptions require the property owner to file an application one time and others require the property owner to file an application annually. Most one-time exemptions allow the chief appraiser to request a new application to verify that a property or property owner remains eligible for the exemption. **Appendix A** is a chart outlining which Tax Code exemptions:

- require no application;
- require an annual application; or
- require a one-time application, unless requested by the chief appraiser.

Appraisal district chief appraisers determine whether property qualifies for an exemption.⁶ Property owners may appeal the chief appraiser's exemption determinations, including the denial of an exemption.⁷ Taxing units, on the other hand, may appeal the granting of an exemption to a property owner.⁸ Property is taxable unless the owner shows that it meets all legal requirements for an exemption.⁹

Exemption applications ask for most or all of the information needed to decide an exemption issue. Most exemption cases will depend on one or more of the following issues:

- the owner's eligibility;
- the property's qualifications; or
- the property's use.

Owner's Qualifications

Ownership requirements vary by exemption. Exemptions, such as those for individuals or families (residence homestead or disabled veteran exemptions), may require evidence of age, physical condition or disability, military service, family relationship or other factors.

¹ Tex. Const. art. VIII, §1(b)

² Tex. Tax Code §11.43(a)

³ Tex. Tax Code §11.43(c)

⁴ Tex. Tax Code §11.43(d)

⁵ Tex. Tax Code §11.436

⁶ Tex. Tax Code §11.45(a)

⁷ Tex. Tax Code §41.41(a)(4)

⁸ Tex. Tax Code §41.03(a)(2)

⁹ Tex. Tax Code §11.01(a)

The date for determining most exemption qualifications is Jan. 1, but there are some exceptions. Certain exemptions are determined immediately upon a change in life of the property owner or by the chief appraiser on a property's acquisition date.¹⁰

January 1

Property receiving exemptions for freeport, abatement, pollution control, historic or archeological site, solar and wind-powered energy devices, offshore drilling rigs, water conservation initiatives and disabled veterans must qualify on Jan. 1.¹¹

Residence Homestead

A property owner who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification of the exemption if the previous owner did not receive the same exemption for the tax year. The property owner must occupy the property as the owner's primary residence and the residence homestead exemption cannot be claimed by the property owner on any other property.¹²

Immediate

A homeowner who turns age 65 or who becomes disabled during a tax year, will qualify immediately for those exemptions, as if the homeowner qualified on Jan. 1 of the tax year. A surviving spouse age 55 or older may qualify for the deceased spouse's exemption if the spouse dies in the year that he or she reaches age 65. A disabled veteran or their surviving spouse whose home was donated by a charitable organization, the surviving spouse of a U.S. armed services member killed or fatally injured in the line of duty and the surviving spouse of a first responder killed or fatally injured in the line of duty also qualify immediately for those exemptions, as if they qualified on Jan. 1 of the tax year.¹³

Organizations qualifying for immediate exemption include cemeteries, charitable organizations, religious organizations, private schools, low-income housing organizations, youth development associations, nonprofit water supply and wastewater service corporations, veterans' organizations and other nonprofit organizations.¹⁴

Acquisition Date

When the state, a political subdivision of the state and other qualifying organizations acquire property used for public purposes, the chief appraiser determines the property's exemption qualifications as of the acquisition date.¹⁵

Precious metal held in a depository in Texas qualifies for exemption while it's held in a precious metal depository.¹⁶

Heir Property

Heir property is property owned by one or more individuals, where at least one owner claims the property as a residence homestead, and the property was acquired by will, transfer on death deed, or intestacy.¹⁷ An heir property owner not specifically identified as the residence homestead owner on a deed or other recorded instrument in the county where the property is located must provide:

- an affidavit establishing ownership of interest in the property;
- a copy of the prior property owner's death certificate;
- a copy of the property's most recent utility bill; and
- a citation of any court record relating to the applicant's ownership of the property, if available.¹⁸

An owner may record their interest in the heir property in the local county clerk's office where the property is located. The State Bar of Texas offers a list of individuals and organizations that may provide free or reduced-fee legal assistance at texasbar.com.

Property's Qualifications and Use

Many exemptions apply only to specific classes of property. The property owner must list all property subject to the exemption and demonstrate that each property meets exemption requirements.

How and when the property owner uses the property is often critical in determining exemption cases. An important factor is whether a property's use is exclusive, primary or incidental.

¹⁰ Tex. Tax Code §11.43(d)

¹¹ Tex. Tax Code §11.42

¹² Tex. Tax Code §11.42(f)

¹³ Tex. Tax Code §11.42

¹⁴ Tex. Tax Code §11.42

¹⁵ Tex. Tax Code §§11.42(b) and 11.436

¹⁶ Tex. Tax Code §§11.141 and 11.42(b)

¹⁷ Tex. Tax Code §1.04(20)

¹⁸ Tex. Tax Code §11.43(o)

Chief Appraiser Determinations

The chief appraiser is responsible for:

- granting an exemption application;
- disapproving an exemption application and asking for more information;
- modifying an exemption application; or
- denying an exemption application.

The chief appraiser shall take action on an exemption application no later than the 90th day after the property owner applies for the exemption.¹⁹ If the chief appraiser asks for more information from the property owner, the chief appraiser is required to deliver written notice to the property owner no later than the 30th day after receiving the application. The notice must specify what additional information is being requested. The property owner must provide the requested information no later than the 30th day after the date of the request or the application will be denied. A 15-day extension may be granted for good cause.²⁰

If the chief appraiser modifies or denies an exemption application, the chief appraiser shall deliver a written notice of the modification or denial to the applicant not later than the fifth day after the date the chief appraiser makes the determination. The notice must state and fully explain each reason the chief appraiser modified or denied the exemption application. The notice must also include a brief explanation of the procedures for protesting the modification or denial of the exemption application before the appraisal review board (ARB).²¹

A chief appraiser may deny an application for any number of reasons. Denial of an exemption application can be because, but not limited to, any of the following reasons:

- property owner is not entitled to the exemption;
- the property does not qualify for an exemption;
- documentation filed with an exemption application does not support the exemption;
- exemption is not filed timely;
- in the case of age 65 or older and disabled, only one exemption may be claimed per taxing unit;
- documentation filed with a request for homestead exemption does not match the property address; or
- in the case of a residence, an exemption has already been granted on another property.

¹⁹ Tex. Tax Code §11.45(a)

²⁰ Tex. Tax Code §11.45(b)

²¹ Tex. Tax Code §11.45(d)

Types of Exemptions

Tax Code exemption requirements are extensive. Property owners should read applicable statutes carefully. The free electronic version and the annotated version for purchase of the Property Tax Code can be found on the Comptroller's Legal Resources webpage at comptroller.texas.gov/taxes/property-tax/legal-resource.php.

The following is a short summary of the most common exemption provisions. **Appendix B** lists other exemptions authorized by the Tax Code.

Residence Homestead (Tax Code Section 11.13)

Texas law requires school districts to provide a \$100,000 exemption on residence homesteads.²² Any taxing unit, including a city, county, school district or special district, has the option of deciding locally to offer a residence homestead exemption of up to 20 percent of a property's appraised value, but not less than \$5,000; for a school district, this local option exemption is in addition to the mandatory exemption.²³ Counties are also required to offer a \$3,000 exemption if the county collects farm-to-market roads or flood control taxes.²⁴

In order for a property owner to qualify for the general residence homestead exemption, the owner must have an ownership interest in the property and occupy the property as the owner's principal residence. A residence owned by an individual through an interest in a qualifying beneficial trust and occupied by a trustor or beneficiary of the trust may qualify. An owner's surviving spouse who has a life estate in a residence may also qualify the property for a residence homestead exemption.²⁵ An applicant is required to state that the applicant does not claim an exemption on another residence homestead in or outside of Texas. The application must include a copy of the applicant's driver's license or state identification card. A chief appraiser is prohibited by law from granting a residence homestead exemption unless the address on the identification provided corresponds to the

address of the property for which the exemption is claimed.²⁶ This requirement may be waived in certain circumstances. This requirement does not apply to a resident of a facility that provides services related to health, infirmity, or aging; or to applicants who are certified for participation in the Attorney General's Address Confidentiality Program.²⁷

A chief appraiser may also waive this requirement for an active duty U.S. armed services member or the spouse of an active duty service member if the application includes a copy of the military identification card and a copy of a utility bill for the residence homestead. A chief appraiser may waive the requirement if the applicant holds a specific driver's license issued for certain judges, U.S. marshals, U.S. attorneys and their family members, certain peace officers or prosecutors and includes with the application a copy of the application for that license.²⁸

Normally the exemption applies to those portions of the house actually used as a residence, as opposed to business or other use.²⁹ The homestead includes up to 20 acres of land and any improvements used for residential purposes.³⁰

A property can continue to qualify for a residence homestead exemption if the property owner temporarily stops occupying the property as the property owner's principal residence under certain conditions. A qualified homeowner does not lose his or her residence homestead exemption if the homeowner does not establish a different principal residence, intends to return and occupy the residence and is temporarily absent for a period of less than two years. The law provides that homeowners in military service inside or outside the United States or in a facility providing services related to health, infirmity or aging may be away from the home longer than two years and still keep the residence homestead exemption. The two-year limit does not apply to these homeowners.³¹

²² Tex. Tax Code §11.13(b)

²³ Tex. Tax Code §11.13(n)

²⁴ Tex. Tax Code §11.13(a)

²⁵ Tex. Tax Code §11.13(j)

²⁶ Tex. Tax Code §11.13(n)

²⁷ Tex. Tax Code §11.43(j)

²⁸ Tex. Tax Code §11.43(p)

²⁹ Tex. Tax Code §11.13(k)

³⁰ Tex. Tax Code §11.13(j)(1)

³¹ Tex. Tax Code §11.13(l)

Age 65 or Older or Disabled

Texas law requires school districts to offer an additional \$10,000 residence homestead exemption to persons age 65 or older or disabled.³² Any taxing unit, including a city, county, school district or special district, has the option of deciding locally to offer a residence homestead exemption for persons age 65 or older or disabled in an amount not less than \$3,000; for a school district, this local option exemption is in addition to the mandatory exemption.³³

To qualify for the mandatory and local option residence homestead exemption for persons age 65 or older, the owner must be age 65 or older and live in the house.³⁴ If the age 65 or older homeowner dies, the surviving spouse may continue to receive the local option residence homestead exemption if the surviving spouse is age 55 or older at the time of death and lives in and owns the home.³⁵

A disabled person must meet the definition of disabled for the purpose of payment of disability insurance benefits under the Federal Old-Age, Survivors and Disability Insurance Act.³⁶

An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units.³⁷ A homeowner does not have to meet the definition of disabled or age 65 or older on Jan. 1 of the tax year, but may qualify as disabled or age 65 or older at any time during the tax year. The exemption applies to the entire tax year as if the person was disabled or age 65 on Jan. 1.³⁸ If these applicants are not specifically identified on a deed or other recorded instrument, they must provide an affidavit or other compelling evidence of ownership.³⁹

A residence owned by an individual through an interest in a qualifying beneficial trust and occupied by such individual as a trustor or beneficiary of the trust may qualify. An owner's surviving spouse who has a life estate in a residence may also qualify the property for a residence homestead exemption.⁴⁰

The Tax Code places a tax limitation or ceiling on school district taxes for a property owner who is receiving the age 65 or older or disabled residence homestead exemption. The tax

ceiling continues for age 55 or older surviving spouses of individuals who die while qualified for the tax ceiling. These homeowners may also transfer the percent of tax paid, based on their ceiling, when they purchase another home and use it as their principal residence.⁴¹ Tax Code Section 11.26(i) entitles the surviving spouse of an age 65 or older or disabled person to the school district tax limitation on a residence homestead.

A county, city or junior college district can offer a tax limitation on homesteads of taxpayers who are disabled or age 65 or older.⁴² The taxing unit's governing body may adopt the limitation or citizens in the taxing unit by petition and election may adopt the limitation.⁴³ Once adopted, the Tax Code provides for the tax ceiling for disabled and age 65 or older homeowners and their right to transfer to another homestead in that taxing unit the same benefit of that tax ceiling. It also provides for surviving spouses age 55 or older to retain the tax ceiling.⁴⁴ The tax limitation is not an exemption and does not impact the appraised or taxable value of the property.

Manufactured and Cooperative Housing

Manufactured homes may qualify for residence homestead exemptions. For a manufactured home to qualify as a residential homestead, the owner must follow detailed provisions concerning a statement of ownership.⁴⁵

A property owner may also receive a residence homestead exemption for cooperative (co-op) housing.⁴⁶ Upon receiving a request from the co-op, the chief appraiser must separately appraise and list each individual stockholder's interest. Each stockholder whose interest is separately appraised may protest and appeal the appraisal like any other property owner.⁴⁷

Uninhabitable or Unstable Residence

If a qualified residential structure for which the owner receives a residence homestead exemption is rendered uninhabitable or unusable by a casualty or by wind or water damage, the owner may continue to receive the residence homestead exemption for the structure and the land and improvements used in the residential occupancy of the structure while the owner constructs a replacement qualified residential structure on the land. The owner cannot establish a different principal

³² Tex. Tax Code §11.13(c)

³³ Tex. Tax Code §11.13(d)

³⁴ Tex. Tax Code §11.13(c) and (d)

³⁵ Tex. Tax Code §11.13(q)

³⁶ Tex. Tax Code §11.13(m)(1)

³⁷ Tex. Tax Code §11.13(h)

³⁸ Tex. Tax Code §11.42(c)

³⁹ Tex. Tax Code §11.43(o)

⁴⁰ Tex. Tax Code §11.13(j)(1)(D) and (j)(2)

⁴¹ Tex. Tax Code §11.26(a), (g) and (i-1)

⁴² Tex. Tax Code §11.261(a)

⁴³ Tex. Const. art. VIII, §1-b(h)

⁴⁴ Tex. Tax Code §11.261(g) and (i)

⁴⁵ Tex. Tax Code §11.432(a)

⁴⁶ Tex. Tax Code §11.13(o)

⁴⁷ Tex. Tax Code §23.19(b)

residence for which the owner receives a residence homestead exemption during that period and intends to return and occupy the structure as the owner's principal residence.⁴⁸

To continue to receive the residence homestead exemption, the owner must begin active construction of the replacement qualified residential structure or other physical preparation of the site on which the structure is to be located not later than one year after the owner ceases to occupy the former qualified residential structure as the owner's principal residence and may not receive the exemption for more than two years.

If the property is in a governor-declared disaster area and is uninhabitable or unstable because of the disaster, the owner must begin active construction of the replacement structure or site preparation no later than five years after ceasing to occupy the principal residence and may not receive the exemption for more than five years.⁴⁹

The site of a replacement qualified residential structure is considered under physical preparation if the owner has engaged in architectural or engineering work, soil testing, land clearing activities or site improvement work necessary for the construction of the structure or has conducted an environmental or land use study relating to the construction of the structure.⁵⁰

Temporary Exemption for Qualified Property Physically Damaged by Disaster (Tax Code Section 11.35)

A qualified property that is at least 15 percent damaged by a disaster in a governor-declared disaster area is eligible for a temporary exemption of a portion of the property's appraised value.⁵¹ A property owner must apply for the temporary exemption no later than 105 days after the governor declares a disaster area.⁵² Qualified property must have sustained physical damage caused by the disaster and includes:

- tangible personal property used for income production;
- improvements to real property; and
- certain manufactured homes.⁵³

The chief appraiser determines if the property qualifies for the temporary exemption and assigns a damage assessment rating of Level I, II, III or IV based on the physical damage sustained by the property.⁵⁴ The chief appraiser may rely on information from a county emergency management authority, the Federal Emergency Management Agency (FEMA) or other appropriate sources when making this determination.⁵⁵

The damage assessment rating determines the percentage of appraised value of the qualified property to be exempted.⁵⁶ The exemption amount is determined by multiplying the property value after applying the damage assessment rating to a fraction (365 divided by the number of days remaining in the tax year after the date the governor declares the disaster).⁵⁷

The chief appraiser must send written notice of the application's approval, modification or denial to the applicant no later than five days after making the determination.⁵⁸ The temporary disaster area exemption expires on Jan. 1 of the first tax year in which the property is reappraised.⁵⁹

Disabled Veteran Exemptions (Tax Code Sections 11.131, 11.132, 11.133 and 11.22)

Partial Exemption

Texas law provides partial exemptions for any property owned by disabled veterans and surviving spouses and children of deceased disabled veterans. The exemption amount that a qualified disabled veteran receives depends on the veteran's disability rating from the U.S. Veterans' Administration or the branch of the armed services in which the veteran served.

A Disability Rating from 10%-29% can have an exemption up to \$5,000 from the property's value, 30%-49% up to \$7,500, 50%-69% up to \$10,000, and 70%-100% up to \$12,000.

⁴⁸ Tex. Tax Code §11.135(a)

⁴⁹ Tex. Tax Code §11.135(a) and (a-1)

⁵⁰ Tex. Tax Code §11.135(b)

⁵¹ Tex. Tax Code §11.35(a) and (b)

⁵² Tex. Tax Code §11.43(s)

⁵³ Tex. Tax Code §11.43(s)

⁵⁴ Tex. Tax Code §11.35(f)

⁵⁵ Tex. Tax Code §11.35(f)

⁵⁶ Tex. Tax Code §11.35(h)

⁵⁷ Tex. Tax Code §11.35(i)

⁵⁸ Tex. Tax Code §11.45(e)

⁵⁹ Tex. Tax Code §11.35(k)

Disability Exemption

Disability Rating	Exemption Amount Up To
10% – 29%	\$5,000 from the property value
30% – 49%	\$7,500 from the property value
50% – 69%	\$10,000 from the property value
70% – 100%	\$12,000 from the property value

A disabled veteran may also qualify for an exemption of \$12,000 of the property's assessed value if the veteran is age 65 or older with a disability rating of at least 10 percent; totally blind in one or both eyes; or has lost use of one or more limbs.⁶⁰

A disabled veteran may qualify for partial exemption for a residence homestead donated at no cost or not more than 50 percent of the good faith estimate of its market value to the disabled veteran by charitable organizations. The amount of exemption is determined according to the disabled veteran's percentage of service-connected disability. This exemption extends to the surviving spouse if the surviving spouse has not remarried.⁶¹

Total Exemption

A surviving spouse of a member of the U.S. armed services killed or fatally injured in the line of duty is allowed a total property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the armed services member.⁶²

A disabled veteran awarded 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the United States Department of Veterans Affairs is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.⁶³ If these veterans qualify for the exemption after Jan. 1 of a tax year, they receive an exemption for the applicable portion of that year immediately upon qualifying for the exemption. Likewise, if the property no longer qualifies in a year, the exemption is removed for that portion of the year.⁶⁴

The 100 percent disabled veteran exemption extends to a surviving spouse who was married to a disabled veteran who

qualified or would have qualified for this exemption if it had been in effect at the time of the veteran's death. To be entitled to this exemption, the surviving spouse must not have remarried; the property was the surviving spouse's residence homestead when the veteran died; and the property remains the surviving spouse's residence homestead.⁶⁵

If the surviving spouse is eligible for the exemption and then qualifies a different property as a residence homestead, the surviving spouse is entitled to the same dollar amount of the former exemption that was last received at the former homestead. The surviving spouse cannot remarry to receive the subsequent exemption. The chief appraiser of the county in which the former residence was located must provide to the surviving spouse a written certificate so that the amount of the exemption on the subsequent qualified homestead can be determined.⁶⁶

Deadlines

A late application for a residence homestead exemption filed by a disabled veteran for the 100 percent disabled veteran exemption or the donated residence homestead of a partially disabled veteran exemption may be filed up to five years after the filing deadline has passed. The surviving spouse of a 100 percent disabled veteran, donated residence homestead of a partially disabled veteran or the surviving spouse of a member of the U.S. armed services killed in the line of duty may be filed up to two years after the filing deadline has passed.⁶⁷

Surviving Spouse of First Responder (Tax Code Section 11.134)

Texas law provides a total property tax exemption for the residence homestead of a surviving spouse of a first responder killed or fatally injured in the line of duty if the surviving spouse has not remarried since the first responder's death. This exemption applies regardless of the date of the first responder's death. If the surviving spouse is eligible for the exemption and then qualifies a different property as a residence homestead, the surviving spouse is entitled to the same dollar amount of the former exemption that was last received at the former homestead. The chief appraiser of the county in which the former residence was located must provide to the surviving

⁶⁰ Tex. Tax Code §11.22

⁶¹ Tex. Tax Code §11.132

⁶² Tex. Tax Code §11.133

⁶³ Tex. Tax Code §11.131

⁶⁴ Tex. Tax Code §§11.42, 26.10(c) and 26.1125

⁶⁵ Tex. Tax Code §11.131

⁶⁶ Tex. Tax Code §11.131

⁶⁷ Tex. Tax Code §11.439(a)

spouse a written certificate so that the exemption amount on the subsequent qualified homestead can be determined.⁶⁸

Charitable Organizations Generally (Tax Code Section 11.18)

Property owned by qualified charitable organizations is exempt. An organization must meet requirements regarding how it is organized, what it does and how it uses its property. The organization is limited to charitable activities that are listed in Tax Code Section 11.18.⁶⁹

Exemptions for charitable organizations require the property owner to have a charter or bylaws dedicating property to particular purposes and providing for disposition of property upon dissolution.⁷⁰ The bylaws must pledge the group's properties to charitable purposes. The organization may not allow anyone to realize private gain from the organization's activities.⁷¹ In some cases, particularly involving medical care facilities, children's homes and nursing homes, questions may involve whether the institution serves people who cannot pay for services as well as those who can.

The exemption applies to property (buildings and land on which the buildings are located, personal property and in some cases an interest in a mineral in place) owned by the charitable organization. The property must be used exclusively by the organization or other equally qualified organizations. If part of the property is leased to or used by a nonqualified person or business, the other use must be limited to activities that benefit the people the organization serves.⁷²

Community Land Trusts (Tax Code Section 11.1827)

Real and personal property owned by a community land trust for the purpose of providing affordable housing for low-income and moderate-income residents, promoting resident ownership of housing, keeping housing affordable for future residents, and capturing the value of public investment for long-term community benefit is exempt.⁷³ The exemption must be adopted by the taxing unit's governing body before July 1.⁷⁴

Once the exemption is allowed, it does not have to be claimed in subsequent years unless the ownership changes or the person's qualifications for the exemption changes.⁷⁵

To receive the exemption, the trust must meet certain requirements of a charitable organization; own the land for the purpose of leasing it and selling or leasing housing units located on the land; and engage exclusively in the sale or lease of housing as provided for in Local Government Code Section 373B.002. The trust must also conduct an annual audit by an independent auditor and report the audit results to the local governing body and the chief appraiser. The property cannot be exempted after the third year on which the trust acquired the property unless the trust is offering to sell or lease the property or is leasing the property according to Local Government Code Chapter 373B.⁷⁶

Primarily Charitable Organizations (Tax Code Section 11.184)

Real and personal property owned by organizations engaged primarily in performing charitable functions is exempt. Before applying for an exemption with the appraisal district, an organization must obtain from the Comptroller's office a determination letter stating the organization is engaged primarily in performing charitable functions. The chief appraiser must accept a Comptroller's office determination letter as conclusive evidence that the organization engages primarily in performing charitable functions and is eligible for exemption. The chief appraiser determines if the organization uses its property for its charitable purposes. An organization is required to obtain a new Comptroller's office determination letter every fifth year after the exemption is granted. To implement the determination process, the Comptroller's office has adopted rules and prescribed a form for applying for a determination letter.⁷⁷

The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.⁷⁸

⁶⁸ Tex. Tax Code §11.134

⁶⁹ Tex. Tax Code §11.18

⁷⁰ Tex. Tax Code §11.18(f)

⁷¹ Tex. Tax Code §11.18(e)

⁷² Tex. Tax Code §11.18

⁷³ Tex. Tax Code §11.1827 and Tex. Loc. Gov't Code §373B.004

⁷⁴ Tex. Tax Code §11.1827

⁷⁵ Tex. Tax Code §11.43(c)

⁷⁶ Tex. Tax Code §11.1827

⁷⁷ Tex. Tax Code §11.184

⁷⁸ Tex. Tax Code §11.184

Religious Organizations (Tax Code Section 11.20)

Places of religious worship and clergy residences owned by qualified religious groups are exempt. Religious organizations must be organized and operated primarily for religious worship or the spiritual welfare of individuals. The religious organization must meet requirements similar to those imposed on charitable and youth organizations.⁷⁹

Generally, if an organization qualifies under this section, it may exempt property of the following types: actual places of religious worship, personal property used at the place of worship, residences for clergy and personal property used at the residences. A religious organization may use its assets in performing its functions or the functions of another religious organization.⁸⁰

Public property owned by the state or a taxing unit and leased to a religious organization may receive the religious organization exemption if the property is used as a place of regular religious worship and meets other Tax Code requirements. The religious organization applies and takes other action relating to the exemption as if the organization owned the property.⁸¹

A property owned by a religious organization and leased for use as a school may be exempt as a school. A religious organization's land held for expanding or constructing a place of worship may be exempt, so long as the land produces no revenue during the holding period. The land exemption has a limit of 10 years for contiguous property and three years for non-contiguous property.⁸²

The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.⁸³

Exemptions for religious organizations require the property owner to have a charter or bylaws dedicating property to particular purposes and providing for disposition of property upon dissolution.⁸⁴

Private Schools (Tax Code Section 11.21)

The school exemption applies to property used for school purposes. As with charitable and religious organizations, the school must use its assets in performing its function or the function of another educational organization.⁸⁵ A property owned by a religious organization and leased for use as a school may be exempt as a school.⁸⁶

The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.⁸⁷

Exemptions for private schools also require the property owner to have a charter or bylaws dedicating property to particular purposes and providing for disposition of property upon dissolution.⁸⁸

Public Property (Tax Code Section 11.11)

To qualify for the public property exemption, the state of Texas or a political subdivision of the state must own the property.⁸⁹ The property must be used for public purposes such as the health, comfort and welfare of the public. State-owned property is taxable if it is rented to a private business that uses it for something inconsistent with the agency's duties. The property may not be used to provide housing to the public other than students or agency employees. However, if an educational institution uses the property primarily for instructional purposes and secondarily for residences, the property is exempt.⁹⁰ Additionally, property held for the benefit of a state junior college, college or university is exempt under the same conditions.⁹¹

Property of a higher education development foundation or an alumni association located on land owned by the state for the support, maintenance or benefit of a state institution of higher education is exempt provided that the foundation or organization meets the requirement. The organization must be organized exclusively to operate programs or perform

⁷⁹ Tex. Tax Code §11.20

⁸⁰ Tex. Tax Code §11.20

⁸¹ Tex. Tax Code §11.20

⁸² Tex. Tax Code §11.20(j)

⁸³ Tex. Tax Code §11.20

⁸⁴ Tex. Tax Code §11.20(c)

⁸⁵ Tex. Tax Code §11.21

⁸⁶ Tex. Tax Code §11.21

⁸⁷ Tex. Tax Code §11.21

⁸⁸ Tex. Tax Code §11.21

⁸⁹ Tex. Tax Code §11.11(a)

⁹⁰ Tex. Tax Code §11.11(d)

⁹¹ Tex. Tax Code §11.11(e)

activities for the benefit of institutions of higher education. Finally, the property must be used exclusively for those programs or activities.⁹²

An improvement is considered owned by the state and property used for public purposes if it is located on land owned by the Texas Department of Criminal Justice, leased and used by the department and subject to a lease-purchase agreement providing that legal title to the improvement will pass to the department at the end of the lease term.⁹³

Tangible personal property leased to the state or a political subdivision is exempt if the property is subject to a lease-purchase agreement providing that the state or political subdivision takes legal title to the property at the end of the lease term. The exemption ends 30 days after the lease terminates if the state or political subdivision does not take title to the personal property.⁹⁴

Real and personal property owned by a nonprofit corporation engaged primarily in providing chilled water and steam to certain health-related facilities is exempt. The corporation's property would be considered as if it were owned by the state and used for health and education purposes.⁹⁵ Certain facilities related to transportation leased to a private entity to provide transportation or for utility purposes are also exempt.⁹⁶

⁹² Tex. Tax Code §11.11(f)

⁹³ Tex. Tax Code §11.11(g)

⁹⁴ Tex. Tax Code §11.11(h)

⁹⁵ Tex. Tax Code §11.11(i)

⁹⁶ Tex. Tax Code §11.11(j)

Appendix A

Tax Code Exemption General Application Provisions

No Application Required

Tax Code Section	Exemption
11.11	Public Property
11.12	Federal Exemptions
11.14	Tangible Personal Property Not Producing Income
11.141	Precious Metal Held in Precious Metal Depository
11.145	Income-Producing Tangible Personal Property Having Value Less Than \$2,500
11.146	Mineral Interest Having Value of Less than \$500
11.15	Family Supplies
11.16	Farm Products
11.161	Implements of Husbandry
11.25	Marine Cargo Containers Used Exclusively in International Commerce

Annual Application Required

Tax Code Section	Exemption
11.111	Public Property Used to Provide Transitional Housing for Indigent Persons
11.1801	Charity Care and Community Benefits Requirements for Charitable Hospital
11.181	Charitable Organizations Improving Property for Low-Income Housing
11.1825	Organizations Constructing for Rehabilitating Low-Income Housing: Property Not Previously Exempt (Note: See provisions of Tax Code Section 11.1826)
11.184	Organizations Engaged Primarily in Performing Charitable Functions (Note: Reapplication required every fifth tax year instead of annually.)
11.185	Colonia Model Subdivision Program
11.23(b)-(g), (i), (k) or (l)	Miscellaneous Exemptions: Federation of Women's Clubs; Nature Conservancy of Texas; Congress of Parents and Teachers; Private Enterprise Demonstration Associations; Bison, Buffalo and Cattalo; Theater Schools; Community Service Clubs; Scientific Research Corporations; and Incomplete Improvements
11.24	Historic Sites
11.251	Tangible Personal Property Exempt
11.252	Motor Vehicles Leased for Personal Use
11.253	Tangible Personal Property in Transit
11.28	Property Exempted from City Taxation by Agreement
11.311	Landfill-Generated Gas Conversion Facilities
11.32	Certain Water Conservation Initiatives

One-Time Application Required, Unless Requested by Chief Appraiser

Tax Code Section	Exemption
11.13	Residence Homestead
11.131	Residence Homestead of 100 Percent or Totally Disabled Veteran
11.132	Donated Residence Homestead of Partially Disabled Veteran
11.133	Residence Homestead of Surviving Spouse of Member of Armed Forces Killed in Action
11.134	Residence Homestead of Surviving Spouse of First Responder Killed in Line of Duty
11.17	Cemeteries
11.18	Charitable Organizations
11.182	Community Housing Development Organizations Improving Property for Low-Income and Moderate-Income Housing: Property Previously Exempt (Note: See provisions of Tax Code sections 11.182(e)(3), 11.182(g) and 11.1826)
11.1827	Community Land Trust
11.183	Association Providing Assistance to Ambulatory Health Care Centers
11.19	Youth Spiritual, Mental and Physical Development Associations
11.20	Religious Organizations
11.21	Schools
11.22	Disabled Veterans
11.23(a), (h), (j), (j-1) or (m)	Miscellaneous Exemptions: Veterans Organizations; County Fair Associations; Medical Center Development; Medical Center Development in Populous Counties; and National Hispanic Institute
11.231	Nonprofit Community Business Organization Providing Economic Development Services to Local Community
11.254	Motor Vehicle Used for Production of Income and for Personal Activities
11.27	Solar and Wind-Powered Energy Devices
11.271	Offshore Drilling Equipment Not in Use
11.30	Nonprofit Water Supply or Wastewater Service Corporation
11.31	Pollution Control Property
11.315	Energy Storage System in Nonattainment Area
11.33	Raw Cocoa and Green Coffee Held in Harris County
11.35	Temporary Exemption for Qualified Property Damaged by Disaster
11.36	Child-Care Facilities
11.36	Medical or Biomedical Property
11.437	Exemption for Cotton Stored in Warehouse

Appendix B

Other Property Tax Code Exemption Summaries

Type	Tax Code Section	Summary
Public property used to provide transitional housing for the indigent	11.111	This section exempts property owned by the United States or a federal agency and used to provide transitional housing to the poor under a program operated by the U.S. Department of Housing and Urban Development. The property is exempted only by ordinance or order of the taxing units in which the property is located.
Federal exemptions	11.12	Property exempt from ad valorem taxation under federal law is exempt from taxation.
Tangible personal property not used to produce income	11.14	Generally, all tangible personal property, other than manufactured homes, that is not held or used for production of income is exempt from property taxes. However, the taxing unit's governing body may, by official action, continue to tax property other than family supplies, household goods or personal effects. A structure that is substantially affixed to real estate and is used or occupied as a residential dwelling is taxable. The term structure does not include trailer-type vehicles designed primarily for use as temporary living quarters in connection with recreational, camping, travel or seasonal use.
Precious metal held in precious metal depository	11.141	Precious metal held in precious metal depository in Texas is exempt.
Income-producing tangible personal property and mineral interest property having value of less than \$2,500	11.145 and 11.146	An owner's personal property used to produce income is aggregated to determine if the owner's total taxable value in each separate taxing unit is less than \$2,500 and is exempt. The taxable value of a property owner's mineral interests is aggregated to determine if the taxable value within each taxing unit is less than \$500 and is exempt.
Family supplies	11.15	A family is entitled to an exemption from taxation of its family supplies for home or farm use.
Farm products	11.16	Livestock, poultry, agricultural products, eggs and some nursery products are exempt when they are still in the hands of the person who raised them. Nursery products are exempt only if they are still growing on Jan. 1. Livestock, poultry and eggs must be owned by the person who is paying for their care on Jan. 1. Farm products include standing timber or timber that has been harvested and on Jan. 1 is located on the real property on which it was produced and is under the ownership of the person who owned the timber when it was standing.
Implements of husbandry	11.161	Machinery and equipment used for farming, ranching and timber production, regardless of primary design, is exempt.
Cemeteries	11.17	Cemetery property is exempt. The property must be used exclusively for human burial. The property may not be held for profit.

Type	Tax Code Section	Summary
Charity care and community benefits requirements for charitable hospital	11.1801	To qualify as a charitable organization under Tax Code Section 11.18(d) (1), a nonprofit hospital or hospital system must provide charity care and community benefits as follows: (1) at a level that is reasonable in relation to the community needs, as determined through the community needs assessment, the hospital or hospital system's available resources, and the tax-exempt benefits received by the hospital or hospital system; (2) in an amount equal to at least 4 percent of the hospital's or hospital system's net patient revenue; (3) in an amount equal to at least 100 percent of the hospital's or hospital system's tax-exempt benefits, excluding federal income tax; or (4) in a combined amount equal to at least 5 percent of the hospital's or hospital system's net patient revenue, provided that charity care and government-sponsored indigent health care are provided in an amount equal to at least 4 percent of net patient revenue.
Charitable organization improving property for low-income housing	11.181	A charitable organization improving property for low-income housing is exempt if it meets the Tax Code requirements and uses volunteer labor to build or repair housing for sale, without profit, to a low-income individual or family. Each property may be exempt for a maximum of five years after the property's acquisition date. Property that received an exemption based on its ownership by an organization that constructs or rehabilitates property and uses the property to provide affordable, low-income housing and that was subsequently transferred by that organization to a charitable organization is not exempted after the fifth year it was transferred. If the organization sells the property to an individual or family that is not low income, the chief appraiser enters a penalty in the appraisal records and notifies the organization and the buyer. The penalty is equal to the taxes that would have been imposed in each year the property was exempt plus 12 percent interest.
Community housing development organizations (CHDOs) improving property for low-income and moderate-income housing (property previously exempt)	11.182	Improved or unimproved real property owned by an organization under Tax Code Section 11.182 is exempt if certain requirements are met. The statute applies to CHDOs (as provided under 42 U.S.C. §12704) meeting requirements of charitable organizations under Tax Code Section 11.18(e) and (f) and engaging exclusively in building or repairing property for sale or rent without profit to low-income or moderate-income individuals or families and related activities. An organization may qualify for an exemption only if it received an exemption under Tax Code Section 11.182 for the subject property for any part of the 2003 tax year. The statute includes restrictions on eligibility and requirements pertaining to, under specified conditions, the number of years property may be exempted, exemption in subsequent years for multifamily rental property of 36 or more dwelling units, certain property constructed after Dec. 31, 2001, property used for administrative purposes, property acquired or sold during the preceding year, and change in ownership. The statute includes requirements for preparation and delivery of annual audits.

Type	Tax Code Section	Summary
Organizations constructing or rehabilitating low-income housing property not previously exempt	11.1825	Real property owned by an organization under Tax Code Section 11.1825 is exempt if certain requirements are met. Generally, the statute applies to organizations constructing or rehabilitating and using to provide housing to individuals or families meeting certain income eligibility requirements and exemption is prohibited for housing projects constructed by an organization if construction was completed before Jan. 1, 2004. The statute provides for an exemption of 100 percent of appraised value of single-family dwellings subject to sale and, for multi-family or single-family dwellings subject to rental, an exemption of 50 percent of appraised value unless otherwise provided by a the governing body of a taxing unit any part of which is located in a county with a population of at least 1.8 million. An organization may not receive an exemption from a taxing unit located in a county with a population of at least 1.8 million unless the exemption is approved by the taxing unit's governing body. Under such circumstances, the statute sets forth a process by which an organization must submit a written request for exemption approval to a taxing unit's governing body and the governing body must take specified action on the request and, if the taxing unit approves the exemption, the chief appraiser must still make a determination that the property qualifies for an exemption. The statute includes restrictions on eligibility and requirements pertaining to, under specified conditions, status, history, policies, and the organization's board composition, income eligibility, housing project square footage reservation for certain individuals or families, rent, property owned for purposes of rehabilitation, transfer of property and change of ownership, appraisal requirements, and public notice of capitalization rates. Tax Code Section 11.1826 includes requirements for preparation and delivery of annual audits.
Charitable associations providing assistance to ambulatory health care centers	11.183	An organization that assists ambulatory health care centers is exempt if it is exempt from federal income tax; is funded by a grant under the Federal Public Health Service §330; does not perform abortions or provide abortion services; and meets other Tax Code requirements.
Colonia model subdivision program	11.185	Unimproved real property owned by an organization under the colonia model subdivision program is entitled to an exemption if the organization meets the requirements of Tax Code Section 11.18(e) and (f); purchased the property or is developing the property with proceeds of a loan from Texas Department of Housing and Community Affairs; and owns the property for the purpose of developing a model colonia subdivision. Buildings and tangible personal property used for administration can also qualify for an exemption. Penalty with 12 percent annual interest may be assessed under certain circumstances if the property is sold.
Youth spiritual, mental and physical development associations	11.19	The property of qualified youth development groups affiliated with a state or national organization is exempt. A youth development association may use its property in performing its functions or the functions of another youth development organization. The exemption also applies to partially complete improvements or physical preparation. The exemption for incomplete improvements lasts only three years.
Real property leased to certain schools	11.211	The portion of real property that is leased to an independent school district, community college district, or open-enrollment charter school authorized by Education Code, Chapter 12, Subchapter C, D, or E, is qualified and exempt from taxation pursuant to Tax Code sections 11.11 and 11.21 if the portion of the real property that is leased to the public school is used exclusively by the public school for the school's operation or administration or the performance of school's other educational functions and is reasonably necessary for the use by the school's governing body. <i>A constitutional amendment for this exemption was not proposed or passed.</i>

Type	Tax Code Section	Summary
Miscellaneous exemptions	11.23	The miscellaneous exemptions apply to specific entities, such as veterans' organizations, theater schools and medical center development, as well other exemptions. See the Tax Code for more information.
Nonprofit community business organization providing economic development services to local community	11.231	An association that qualifies as a nonprofit community business organization is entitled to an exemption from taxation of buildings and tangible personal property it owns and uses exclusively to perform its primary functions. The exemption also applies to real property owned by the organization consisting of an incomplete improvement that is under active construction or other physical preparation and is designed and intended to be used exclusively by qualified nonprofit community business organizations. It also applies to the land on which the incomplete improvement is located that will be reasonably necessary for the improvement's use. Use of exempt property by non-qualified nonprofit community business organizations does not result in the loss of an exemption if the use is incidental to use by qualified nonprofit community business organizations and limited to activities that benefit the beneficiaries of the nonprofit community business organizations that own or use the property.
Historic or archeological sites	11.24	To qualify for the historic or archeological site exemption, a structure must be designated a historic building or archeological site and the taxing unit must vote to grant an exemption. The structure must be designated as a Recorded Texas Historic Landmark by the Texas Historical Commission or the taxing unit must designate it as historically significant and in need of tax relief. The taxing unit decides the amount of the exemption.
Marine cargo containers used exclusively in international commerce	11.25	Marine cargo containers used exclusively in international commerce are exempt. A marine cargo container is a container used to transport goods by ship, readily handled without reloading to transfer from one mode of transport to another and used repeatedly. The definition also includes a container that is fully or partially enclosed, has an open top suitable for loading or consists of a flat rack suitable for securing goods onto the container. The exemption is limited to property owned by a citizen or entity of a foreign country and taxed in a foreign country.
Goods exported from Texas	11.251	The Tax Code provides for a freeport exemption to implement Art. VIII, Sec. 1-j of the Texas Constitution which exempts goods, wares, ores, merchandise and other tangible property, other than oil, gas and petroleum products (defined as liquid and gaseous materials immediately derived from refining petroleum or natural gas) and aircraft or repair parts used by a certified air carrier. The freeport goods qualify if they leave Texas within 175 days of the date they are brought into or acquired in the state. Freeport goods that are aircraft parts may qualify if they leave the state within 730 days of being acquired or brought into the state, but this extension requires official action by the taxing unit.
Leased vehicles for personal use	11.252	Motor vehicles (passenger cars or trucks with a shipping weight of not more than 9,000 pounds) leased for personal use are exempt. Personal use means 50 percent or more of its use, based on mileage, is for activities that do not involve the production of income. By rule, the Comptroller's office has established exemption application requirements and procedures to determine whether a vehicle qualifies. The lessee completes a Comptroller-adopted form certifying, either under oath or by written, unsworn declaration, that the vehicle is not primarily used for the production of income. The owner (lessor) maintains the lessee-executed forms for inspection and copying by the appraisal district. The owner renders nonexempt vehicles for taxation and provides the chief appraiser with an additional list of all leased vehicles. A city, by ordinance adopted before Jan. 1, 2002, may tax personal-use leased vehicles.

Type	Tax Code Section	Summary
Tangible personal property in transit	11.253	The Tax Code provides for an exemption for goods-in-transit to implement Art. VIII, Sec. 1-n of the Texas Constitution. Goods-in-transit are goods acquired inside or outside the state, stored under a bailment contract by a public warehouse operator at one or more public warehouse facilities that are not in any way owned or controlled by the property's owner who acquired or imported the property and then shipped to another location in or out of this state within 175 days. The goods do not include oil, gas or petroleum products or special inventories such as motor vehicles in a dealer's retail inventory. To tax goods-in-transit, taxing units must take official action.
Motor vehicle used for production of income and for personal activities	11.254	One passenger car or light truck, if it is owned by an individual and used in the individual's business or profession and also used for personal activities, is exempt. The exemption does not apply to vehicles used to transport passengers for hire.
Solar and wind-powered energy devices	11.27	Persons who install or construct on real property a solar or wind-powered energy device that is primarily for the production and distribution of energy for on-site use are entitled to exempt the amount of value the device contributes to the property, regardless of whether the person owns the real property on which the device is installed or constructed.
Offshore drilling rigs	11.271	Offshore drilling rigs that are stored in a county bordering the Gulf of Mexico or a bay or other body of water immediately adjacent to the Gulf of Mexico are exempt. Drilling rigs are exempt only if they are stored for a purpose other than repair and are not used for drilling. They must be designed for offshore drilling. Personal property that is used or part of an offshore spill response system is exempt if the system is being stored while not in use in a county bordering the Gulf of Mexico or a bay or other body of water immediately adjacent to the Gulf of Mexico. Certain ownership requirements apply. Personal property used in connection with the exploration or production of oil or gas is not exempt as an offshore spill response containment system.
Tax abatement	11.28	Property owners who have entered redevelopment and tax abatement agreements with local taxing units under Tax Code Chapter 312 are allowed to exempt all or part of the property's value from taxation.
Nonprofit water supply or wastewater service corporations	11.30	Property owned and reasonably necessary for a nonprofit water supply or wastewater service corporation's functions is exempt. The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.

Type	Tax Code Section	Summary
Pollution control	11.31	Property acquired after Jan. 1, 1994, and used for pollution control may receive an exemption. The exemption applies to all or part of real and personal property used solely or partly as a facility, device or method to control air, water or land pollution. The exemption also applies to an extensive list of clean energy technologies that are used to control pollution. The Texas Commission on Environmental Quality (TCEQ) is required to adopt rules to create a list of facilities, devices or methods to control pollution that are eligible for exemption. Property not eligible for the exemption includes residential; park or scenic land; vehicles; property subject to a tax abatement agreement before Jan. 1, 1994; and property owned by a person or company that manufactures pollution control equipment or provides pollution control services. To qualify for a use determination, the person or company must apply to TCEQ for a permit or permit exemption. TCEQ notifies the chief appraiser about the application and determines the proportion of the property that is used for pollution control. Then, TCEQ issues a determination letter to the applicant. The property owner sends the letter with the exemption application to the appraisal district. The chief appraiser must accept the letter's determination as conclusive evidence for the exemption.
Landfill-generated gas conversion facilities	11.311	A person is entitled to an exemption on personal property that is located on or in close proximity to a landfill and is used to collect gas generated by the landfill; compress and transport the gas; process the gas; and deliver the gas. This property is considered used as a facility, device or method for the control of air, water or land pollution.
Energy storage system in nonattainment area	11.315	Energy storage systems used, constructed, acquired or installed to meet or exceed air pollution laws, rules and regulations is exempt if the taxing unit's governing body provides for the exemption by official action. It must be in an area designated as non-attainment; be in a municipality with a population of at least 100,000 adjacent to a municipality with a population of more than two million; have 10 megawatt capacity; and be installed on or after Jan. 1, 2014.
Certain water conservation initiatives	11.32	Property designated by a taxing unit as property upon which approved local initiatives have been implemented may be exempt. The taxing unit may exempt part or all of the property's value with approved water conservation, desalination or brush control initiatives. The taxing unit's governing body must designate approved initiatives by adopting an ordinance or other law.
Raw cocoa and green coffee held in Harris County	11.33	This section exempts all raw cocoa and green coffee held in Harris County. The owner need not claim the exemption, once granted, in subsequent years unless requested by the chief appraiser.
Temporary exemption for qualified property damaged by disaster	11.35	A property at least 15 percent damaged by a disaster, located in a governor-declared disaster area, may exempt a percentage of the property's appraised value based on the assigned damage assessment rating.
Child-care facilities	11.36	A county or municipality may grant the owner or operator of a qualifying child-care facility an exemption on all or part of the property value on the real property that the person owns and operates or the portion of the real property that the person owns and leases to a person who uses the property to operate a qualifying child-care facility.

Type	Tax Code Section	Summary
Medical or biomedical property	11.36	A person is entitled to an exemption on owned or leased medical or biomedical property located in a medical or biomedical facility that a person owns or leases.
Cotton stored in warehouse	11.437	A person who operates a warehouse used primarily for the storage of cotton for transportation outside of Texas may apply for an exemption under Tax Code Section 11.251 for the cotton stored in the warehouse on behalf of all the owners of the cotton. The cotton must be eligible for a freeport exemption under Tax Code Section 11.251 and is presumed to have been transported outside of Texas not later than 175 days after the date the cotton was acquired or imported into Texas.

Appendix C

Residence Homestead Exemptions

Exemption	Tax Code Section	Taxing Unit	Total or Partial	Mandatory or Local Option	Amount
General Residence Homestead	11.13(b)	School Districts	Partial	Mandatory	\$100,000
General Residence Homestead	11.13(n)	Cities, Counties, School Districts or Special Districts	Partial	Local Option	An amount up to 20 percent of the property's value, but not less than \$5,000
Farm-to-Market Roads or Flood Control (if collected)	11.13(a)	Counties	Partial	Mandatory (if collected)	\$3,000
Age 65 or Older or Disabled	11.13(c)	School Districts	Partial	Mandatory	\$10,000
Age 65 or Older or Disabled	11.13(d)	Cities, Counties, School Districts or Special Districts	Partial	Local Option	An amount adopted by the taxing unit, but no less than \$3,000
Disabled Veteran with Home Donated by Charitable Organization	11.132	Cities, Counties, School Districts and Special Districts	Partial	Mandatory	An amount determined by the percentage of service-connected disability
100 Percent Disabled Veteran	11.131	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value
Surviving Spouse of U.S. Armed Services Member Killed in the Line of Duty	11.133	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value
Surviving Spouse of First Responder Killed or Fatally Injured in the Line of Duty	11.134	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value
Disabled Veteran*	11.22	Cities, Counties, School Districts and Special Districts	Partial	Mandatory	An amount determined by the percentage of service-connected disability

* This exemption can be applied to a residence homestead or any one property the disabled veteran owns.

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