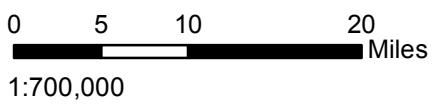


**Freeport Exempting Entities in the Austin MSA**

Travis, Bastrop, Caldwell, and Williamson Counties are freeport exempting.

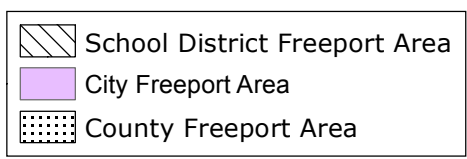
**ISDs**  
*Bastrop Cnty:* Bastrop ISD  
*Caldwell Cnty:* Lockhart ISD, Luling ISD  
*Hays Cnty:* Blanco ISD, Johnson City ISD  
*Travis Cnty:* Manor ISD, Marble Falls ISD, Pflugerville ISD, Del Valle ISD  
*Williamson Cnty:* Coupland ISD, Florence ISD, Hutto ISD, Jarrell ISD, Leander ISD, Round Rock ISD, Taylor ISD

**Cities**  
*Bastrop Cnty:* Bastrop  
*Caldwell Cnty:* Lockhart, Luling  
*Hays Cnty:* Buda, Hays, Kyle, Mountain City, San Marcos, Umland, Wimberley  
*Travis Cnty:* Austin, Cedar Park, Creedmoor, Jonestown, Lago Vista, Lakeway, Leander, Manor, Pflugerville, Rollingwood  
*Williamson Cnty:* Austin, Cedar Park, Florence, Georgetown, Hutto, Jarrell, Leander, Round Rock, Taylor, Thrall



# Greater Austin Region Freeport Exemptions

For questions please contact 512.322.5650





In Texas, local governments and special taxing districts levy taxes on real and tangible personal property. Texas has no state property tax. All property is appraised at full market value, and taxes are assessed by local county assessors on 100% of appraised value. The total tax rate is the sum of the rates of all applicable taxing units including cities, counties, schools, and special districts.

Local governments have the option to exempt goods in transit (or "freeport goods") from ad valorem taxation. Freeport goods are inventories acquired or brought into the state by businesses and held for no more than 175 days before being shipped out of state. A number of jurisdictions in the Austin area have chosen to allow the exemption, which is irrevocable once in effect.

Freeport property includes goods, wares, merchandise, ores, and certain aircraft and aircraft parts. Freeport property qualifies for an exemption from ad valorem taxation only if it has been detained in the state for 175 days or less for the purpose of assembly, storage, manufacturing, processing, or fabricating.

**Freeport Exemption Availability in Selected Communities**

		City	County	School
Austin	Travis & Williamson Counties	Yes	Yes	No/Yes <sup>1</sup>
Bastrop	Bastrop County	Yes	Yes	Yes
Buda	Hays County	Yes	No	No
Cedar Park	Williamson & Travis Counties	Yes	Yes	Yes
Elgin	Bastrop County	No	Yes	No
Georgetown	Williamson County	Yes	Yes	No
Hutto	Williamson County	Yes	Yes	Yes
Jarrell	Williamson County	Yes	Yes	Yes
Leander	Williamson County	Yes	Yes	Yes
Liberty Hill	Williamson County	No	Yes	No
Lockhart	Caldwell County	Yes	Yes	Yes
Luling	Caldwell County	Yes	Yes	Yes
Manor	Travis County	Yes	Yes	Yes
Pflugerville	Travis County	Yes	Yes	Yes
Rollingwood	Travis County	Yes	Yes	No
Round Rock	Williamson & Travis Counties	Yes	Yes	Yes
San Marcos	Hays County	Yes	No	No
Kyle	Hays County	Yes	No	No
Taylor	Williamson County	Yes	Yes	Yes

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