



**Freeport Exempting Entities in the Austin MSA**

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

**Cities**

- Bastrop Cnty: Bastrop
- Caldwell Cnty: Lockhart
- 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, Jarrell, Leander, Liberty Hill, Round Rock, Taylor, Weir

**ISDs**

- Bastrop Cnty: Bastrop ISD
- Caldwell Cnty: Lockhart ISD
- Hays Cnty: Blanco ISD, Johnson City ISD
- Travis Cnty: Manor ISD, Marble Falls ISD, Pflugerville ISD
- Williamson Cnty: Coupland ISD, Florence ISD, **Hutto ISD**



0 5 10 20 Miles

1:750,000

**Greater Austin Region  
 Freeport Exemptions**

For questions please contact: 512.759.2806  
 www.huttoedc.com

- County Freeport Area
- City Freeport Area
- School District Freeport Area

## Property Tax & Freeport Exemptions



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
Bastrop	Bastrop County	Yes	Yes	Yes
Cedar Park	Williamson & Travis Counties	Yes	Yes	No
Elgin	Bastrop County	No	Yes	No
Georgetown	Williamson County	Yes	Yes	Yes
<b>Hutto</b>	<b>Williamson County</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
Jarrell	Williamson County	Yes	Yes	No
Leander	Williamson County	Yes	Yes	No
Lockhart	Caldwell County	Yes	Yes	Yes
Pflugerville	Travis County	Yes	Yes	Yes
Round Rock	Williamson & Travis Counties	Yes	Yes	No
San Marcos	Hays County	Yes	No	No
Kyle	Hays County	Yes	No	No
Taylor	Williamson County	Yes	Yes	No

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