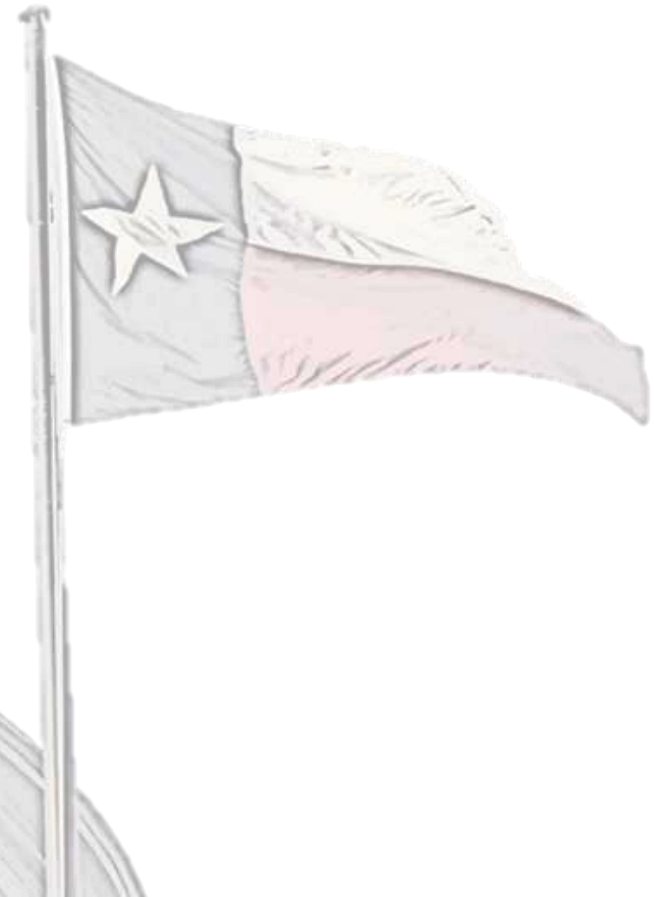




Testimony before the House Ways and Means Committee On HB 9

Jennifer Rabb, President
Texas Taxpayers and Research Association

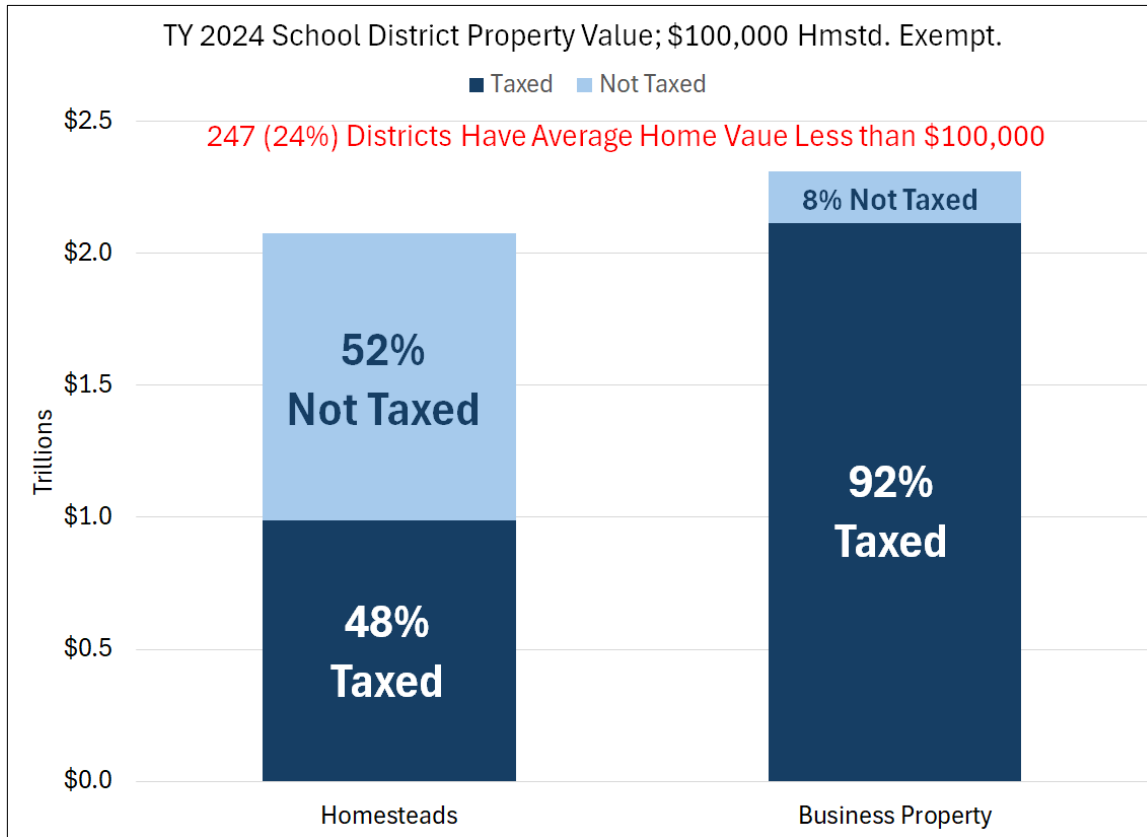
March 3, 2025



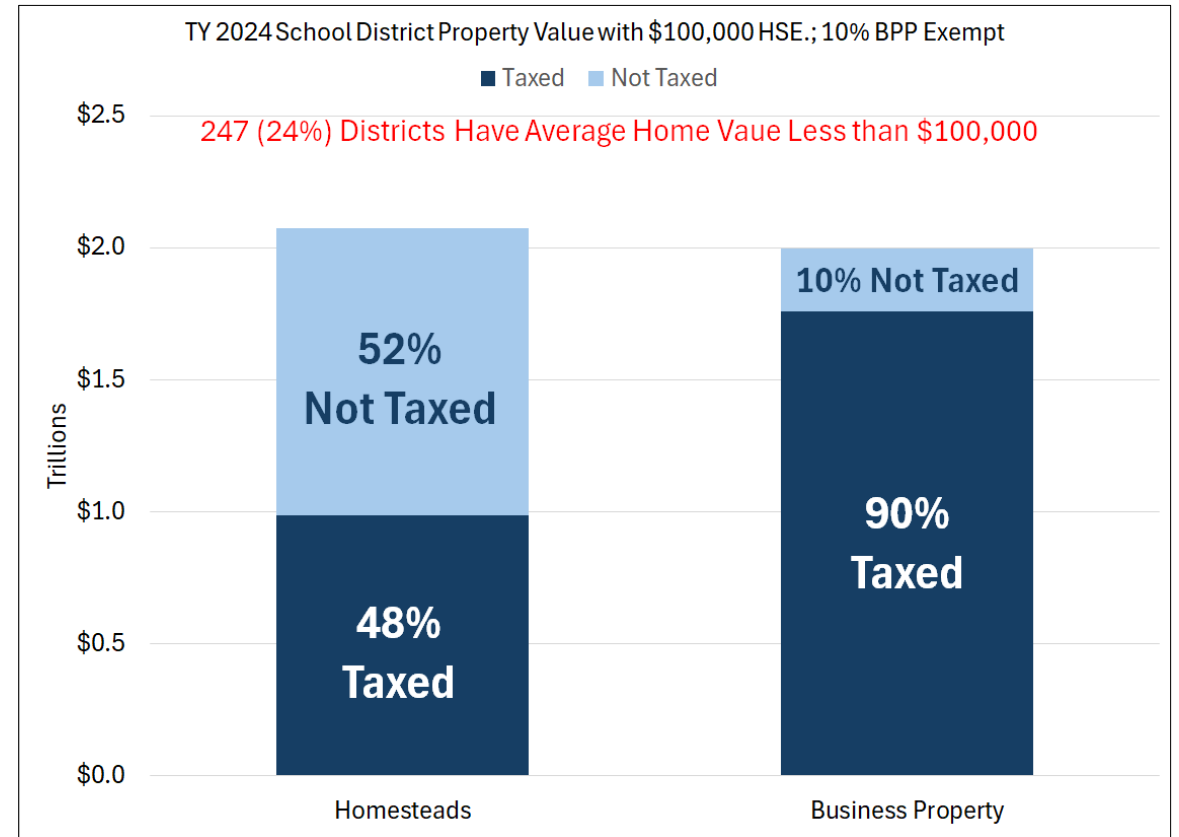
Property Tax Relief

School District HS Exemption with BPP Exemption

\$100,000 Homestead Exemption (Current Law)



\$100,000 HS Exemption with 10% Exemption for Business Personal Property (BPP)





**Tax Savings to Small Businesses at Different Thresholds for 100% BPP Exemption,
 Calculated on Average of Total Tax Rates in Downtown Areas of Texas**

	Exempt BPP Value	Tax Savings	
<i>Current law</i>	\$ 2,500	\$ 53	
	\$ 5,000	\$ 106	
	\$ 10,000	\$ 212	
	\$ 15,000	\$ 318	
	\$ 20,000	\$ 424	
	\$ 25,000	\$ 530	
	\$ 100,000	\$ 2,120	
	\$ 150,000	\$ 3,181	
	\$ 200,000	\$ 4,241	
	\$ 250,000	\$ 5,301	



2024 Total Tax Rates in Downtown Areas in Texas

	600 Congress Austin, Travis Co.	900 Louisiana Houston, Harris Co.	111 W Houston San Antonio, Bexar Co.	201 Main Ft Worth, Tarrant Co.	901 Main Dallas, Dallas Co.
ISD	0.950500	0.868300	1.155300	1.062400	
City	0.477600	0.519190	0.541590	0.672500	
County	0.344445	0.385290	0.276331	0.187500	
Special	0.107969	0.048970	0.149150	0.112280	
Special	0.101300	0.006150	0.023668	0.182500	
Special		0.163480	0.01787	0.026700	
Special		0.004799			
Special		0.096183			
Total Tax Rate	1.981814	2.092362	2.163909	2.243880	TnT website out of order on 3/1/25
Average of Total Tax Rates:		2.120491			



Testimony before the House Ways and Means Committee

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