





# Property Tax Relief – BPP Exemption Levels

TY 2024 School District Property Tax Reduction for BPP at Various Levels of BPP Exemption											
(Annual Billions of Dollars)											
	TY 2024	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
	Levy	Exempt									
Commercial Personal Property	\$2.16	\$0.22	\$0.43	\$0.65	\$0.87	\$1.08	\$1.30	\$1.51	\$1.73	\$1.95	\$2.16
Industrial Personal Property	\$1.49	\$0.15	\$0.30	\$0.45	\$0.60	\$0.74	\$0.89	\$1.04	\$1.19	\$1.34	\$1.49
Total Levy	\$3.65	\$3.29	\$2.92	\$2.56	\$2.19	\$1.83	\$1.46	\$1.10	\$0.73	\$0.37	\$0.00
Reduction in Levy*		\$0.37	\$0.73	\$1.10	\$1.46	\$1.83	\$2.19	\$2.56	\$2.92	\$3.29	\$3.65

<sup>\*</sup> State cost to replace property tax revenue with state dollars

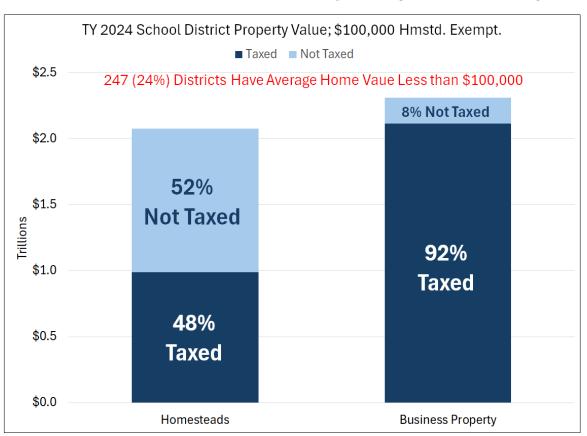
% of Business Prope	rty & Hon	nestead	<b>Property</b>	on Scho	ol Distri	t Tax Ro	lls at Vai	rious Lev	els of BP	P Exemp	tion
		10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
	TY 2024	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
% Business Property Taxed	92%	90%	89%	87%	85%	84%	82%	81%	79%	78%	76%
% Homestead Property Taxed	48%	48%	48%	48%	48%	48%	48%	48%	48%	48%	48%



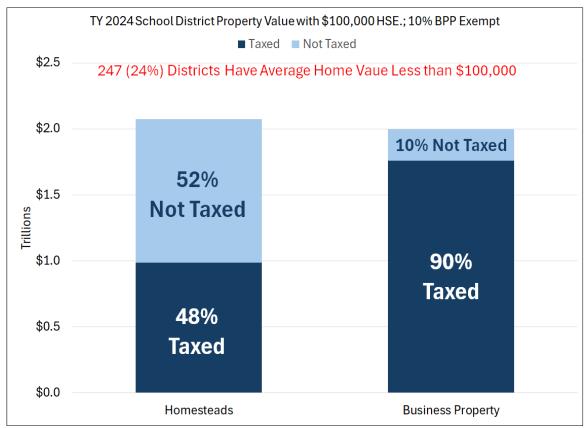


### Property Tax Relief School District HS Exemption with BPP Exemption

#### \$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

	<b>Exempt BPP Value</b>	Tax Savings	
Current law	\$ 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	



ISD

City

County

Special

Special

Special

Special

Special

**Total Tax Rate** 



TnT website out of order on 3/1/25

2024 Total Tax Rates in Downtown Areas in Texas							
	600 Congress	900 Louisiana	111 W Houston	201 Main	901 Main		
	Austin, Travis Co.	Houston, Harris Co.	San Antonio, Bexar Co.	Ft Worth, Tarrant Co.	Dallas, Dallas Co.		
	0.950500	0.868300	1.155300	1.062400			
	0.477600	0.519190	0.541590	0.672500			
	0.344445	0.385290	0.276331	0.187500			
	0.107969	0.048970	0.149150	0.112280			
	0.101300	0.006150	0.023668	0.182500			
		0.163480	0.01787	0.026700			

2.163909

2.243880

0.004799

0.096183

2.092362

2.120491

1.981814

Average of Total Tax Rates:

