

2025 TAX RATES AND PROVISIONAL EXEMPTIONS

	ENTITY	ENTITY CODE	2025 TAX RATES			STATE MANDATED EXEMPTIONS			LOCAL OPTION EXEMPTIONS			ENTITIES WITH TAX CEILING
			TOTAL TAX RATE	M&O RATE	I&S RATE	GENERAL HOMESTEAD	OVER 65	DISABLED	GENERAL HOMESTEAD	OVER 65	DISABLED	
*	ABBOTT ISD	SAB	1.076630	0.669300	0.407330	140,000	60,000	60,000				✓
	AQUILLA ISD	SAQ	1.110700	0.755200	0.355500	140,000	60,000	60,000				✓
	AXTELL ISD	SAX	0.739200	0.739200		140,000	60,000	60,000				✓
	BLUM CITY	CBL	0.399400	0.399400								
	BLUM ISD	SBL	0.988500	0.760700	0.227800	140,000	60,000	60,000				✓
	BYNUM CITY	CBY	0.174700	0.174700								
*	BYNUM ISD	SBY	0.995200	0.755200	0.240000	140,000	60,000	60,000				✓
	CARL'S CORNER CITY	CCC	0.208197	0.208197								
	COVINGTON CITY	CCO	0.185900	0.185900								
*	COVINGTON ISD	SCO	1.147860	0.755200	0.392660	140,000	60,000	60,000				✓
	DAWSON ISD	SDA	0.939900	0.628900	0.311000	140,000	60,000	60,000				✓
	FROST ISD	SFR	1.219700	0.729700	0.490000	140,000	60,000	60,000				✓
	GRANDVIEW ISD	SGR	0.996600	0.786900	0.209700	140,000	60,000	60,000				✓
	HILL COLLEGE	JCH	0.083223	0.083223								✓
	HILL COLLEGE GRANDVIEW	JCG	0.050000	0.050000					1% or 5,000 min	10,000	10,000	✓
	HILL COLLEGE RIO VISTA	JCR	0.032387	0.032387					1% or 5,000 min	10,000	10,000	✓
	HILL COUNTY	GHI	0.387769	0.377308	0.010461					10,000	10,000	✓
**	HILL COUNTY LATERAL ROAD	RDL	0.064878	0.064878		3,000				10,000	10,000	✓
	HILL COUNTY ESD #1	ESD1	0.030000	0.030000						10,000	10,000	
	HILL COUNTY ESD # 2	ESD2	0.030382	0.030382						10,000	10,000	
	HILLSBORO CITY	CHI	0.802400	0.682400	0.120000					10,000	3,000	✓
*	HILLSBORO ISD	SHI	1.142500	0.742200	0.400300	140,000	60,000	60,000				✓
	HUBBARD CITY	CHU	0.876700	0.577000	0.299700							✓
	HUBBARD ISD	SHU	1.245090	0.755200	0.489890	140,000	60,000	60,000				✓
	ITASCA CITY	CIT	0.385900	0.385900								
*	ITASCA ISD	SIT	0.845390	0.755200	0.090190	140,000	60,000	60,000				✓
	MALONE CITY	CMA	0.395272	0.395272					10% or 5,000 min	5,000	5,000	
	MALONE ISD	SMA	0.807100	0.755200	0.051900	140,000	60,000	60,000				✓
	MERTENS CITY	CME	0.199125	0.199125								
	MILFORD ISD	SMI	1.050600	0.731800	0.318800	140,000	60,000	60,000				✓
	MT CALM CITY	CMT	0.317600	0.317600								
	MT CALM ISD	SMT	1.035300	0.755200	0.280100	140,000	60,000	60,000				✓
	PENELOPE CITY	CPE	0.290917	0.290917								
	PENELOPE ISD	SPE	0.907200	0.707200	0.200000	140,000	60,000	60,000				✓
	RIO VISTA ISD	SRI	1.180990	0.755200	0.425790	140,000	60,000	60,000				✓
	TEHUACANA WID	WBE	0.021066	0.021066								
	WEST ISD	SWE	0.847520	0.696900	0.150620	140,000	60,000	60,000				✓
	WHITNEY CITY	CWH	0.576400	0.576400					5,000	5,000	5,000	
*	WHITNEY ISD	SWH	0.951100	0.755200	0.195900	140,000	60,000	60,000		5,000	5,000	✓

* Member of Hill College District

** Will not receive the state mandated of \$3,000 if you are over-65 or disabled and get the \$10,000 local option.

100% Disabled Veterans receive a total exemption on their residence.

Disabled Veteran's Exemptions: State mandated for all entities		
DV1	10% to 29%	5,000
DV2	30% to 49%	7,500
DV3	50% to 69%	10,000
DV4	70% to 100%	12,000

NOTES:

Hillsboro City and Whitney City: NO ESD#1 or ESD#2 tax.

Hubbard City freezes tax ceilings for over-65 only, **not disabled**; but does not grant homestead exemptions.

Hill College freezes tax ceilings for over-65 & disabled, but does not grant homestead exemptions.

****The State Mandated \$140,000 General Homestead & \$60,000 Over 65 or Disabled are Provisional.****

****It depends on the outcome of the November election.****