



GREGG APPRAISAL DISTRICT

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Chief Appraiser**

Goods Exported from Texas ("Freeport Exemption")

Article VIII, Sec. 1(j) of the Texas Constitution provides that goods, wares, ores, merchandise as well as personal property used in the repair of air carrier equipment, can qualify for a property tax exemption, if they meet certain criteria. Oil, natural gas, and petroleum products, however, will not qualify. In order to qualify, items must be detained in Texas for assembling, storing, manufacturing, fabricating, or processing purposes. More importantly, the items must leave the state within 175 days or less after the date they were acquired or brought into Texas. The Texas Constitution authorizes counties, cities, or towns, school districts, and junior college districts to opt to continue taxing the property.

In Gregg County, several of the taxing units do not offer the Freeport Exemption. Qualified property within granting jurisdictions will be eligible. Listed below are the jurisdictions which grant the exemption:

- City of Kilgore
- School District of Kilgore
- Kilgore Junior College

Cory Bundick, RPA
Business Personal Property Appraiser