Adopted Tax Rates & Exemptions for All Entities

Entity	2026 Tax Rate	2025 Tax Rate	2024 Tax Rate	Exemptions (subject to application and verification of eligibility)				
				Homestead	Over 65	Disabled Person	Freeze Applies	Disabled Veteran
Caldwell County	0.4390	0.4390	0.4390	0	$10,000	0	Yes	
Farm to Market	0.0001	0.0001	0.0001	$3,000	$10,000 total	0	Yes	
Lockhart I.S.D.	0.9635	0.9396	0.9546	$140,000	$64,000	$60,000	Yes	
Luling I.S.D.	0.8437	0.8469	0.8811	$140,000	$60,000	$60,000	Yes	
Prairie Lea I.S.D.	0.9555	0.9455	0.9455	$140,000	$60,000	$60,000	Yes	
ACC	0.103643	0.1034	N/A	5,000 Min or 1%	$75,000	$75,000	Yes	
Lockhart City	0.6200	0.5541	0.5093	0	$10,000	0	Yes	
Luling City	0.4200	0.4092	0.4024	0	$3,000	$3,000	Yes	
Martindale City	0.3163	0.3101	0.3082	0	$10,000	0	Yes	**DV1** 10% - 29% $5,000
Mustang Ridge City	0.256842	0.270775	0.2388	0	$5,000	0	No	
Niederwald City	0.0850	0.0790	0.0776	0	0	0	Yes	**DV2** 30% - 49% $7,500
Uhland City	0.1801	0.1801	0.0931	$5,000 Min or 1%	$10,000	$10,000	Yes	
								DV3 50% - 69% $10,000
Caldwell-Hays ESD1	0.1000	0.1000	0.1000	0	0	0	No	
Caldwell ESD #2	0.1000	0.0884	0.1000	0	0	0	No	
Caldwell ESD #3	0.1000	0.1000	0.1000	0	0	0	No	**DV4** 70%- 100% $12,000
Caldwell ESD #4	0.1000	0.1000	0.1000	0	0	0	No	
Caldwell ESD #5	0.1000	0.1000	0.1000	0	0	0	No	
Caldwell MUD 2	0.9500	0.9500	0.9500	0	0	0	No	
Caldwell MUD 7	0.9500	0.9500	0.9500	0	0	0	No	
Caldwell MUD9	0.9500	0.9500	N/A	0	0	0	No	
Bollinger MUD	0.9500	0.9500	0.9500	0	0	0	No	
Ladera MUD	0.8000	0.8000	N/A	0	0	0	No	
Gonzales U.G. Water	0.003074	0.002729	0.002817	0	0	0	No	
Plum Creek Consrv	0.0148	0.0137	0.0140	0	$10,000	0	No	
Plum Creek U.G.	0.0189	0.0170	0.0158	0	0	0	No	

** ***Residence Homestead***
The property owner must state on the application that the owner is not claiming a residence homestead exemption on another property in or outside Texas. Tax Code Section 11.43 prohibits a chief appraiser from allowing a residence homestead exemption unless the address on the driver's license or state-issued personal identification certificate corresponds to the address for which the exemption is being claimed.

** Tax Freeze only applies to Over 65 and Disabled Person exemptions.

** Disabled Person exemption requires an original letter from the Social Security Administration showing proof of disability and the date the person qualified for the benefits.

** Disabled Veteran exemption requires an original letter from the Veterans Administration showing the percentage of disability for the qualifying person.

** ***Disabled Veterans--Residence Homestead***
A disabled veteran who receives from the United States Department of Veterans Affairs or its successor 100 percent disability compensation due to a service connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.