Board Adopted 11/18/2025
Effective 12/1/2025

107.0 PROPERTY TAX EXEMPTION REQUEST POLICY

107.1 Purpose. The purpose of this Policy is to establish TRWD's criteria for responding to requests for property tax exemptions submitted by qualified organizations to TRWD under section 11.1825 of the Texas Property Tax Code.

107.2 Timeline. The Board must take action to approve or deny a request for a property tax exemption submitted by a qualified organization within sixty (60) days of receiving the request. Within five (5) days of the Board's action on the request, TRWD shall issue a letter to the requesting organization stating the Board's action and, if the request is denied, stating the basis for the denial based on the criteria in section 107.3. A copy of the letter shall be sent by regular mail to the chief appraiser of each appraisal district that appraises the property for TRWD.

107.3. Criteria. The Board may only approve exemptions for properties that qualify for the exemption according to the criteria in section 11.1825 of the Property Tax Code, which is a determination for the Chief Appraiser of the Tarrant Appraisal District. If a property qualifies, the Board may approve a request for a property tax exemption in an amount equal to fifty (50) percent of the appraised value of the property, or in another reasonable amount as determined by the Board. If the Board denies the request, it shall be based on a determination that (1) the taxing unit cannot afford the loss of ad valorem tax revenue that would result from approving the exemption; or (2) additional housing for individuals or families meeting the income eligibility requirements of section 11.1825 of the Property Tax Code is not needed in TRWD's taxing district.