



Freeport Exemption

Benefits:

- Allows for exemption from ad valorem taxes of inventory that remains in El Paso but is exported out of Texas in less than 175 Days
- While in El Paso inventory may be:
 - stored
 - assembled
 - manufactured
 - fabricated
 - processed
 - repaired or
 - serviced

Eligibility Criteria:

- Applies to all inventories except for oil and natural gas and their derivatives
- Applies to inventory owned as of January 1 of the application year.

Procedure:

- Application for exemption of goods exported from Texas must be filed (form 50-113)
- Form must be delivered to the El Paso Central Appraisal District no later than April 30th
- Approvals normally granted in July

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