



## LEON CENTRAL APPRAISAL DISTRICT MARCUS WILLIAMS, CHIEF APPRAISER

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### **2025 PARTIAL EXEMPTION LIST**

On the pages that follow the reader will find a totals list of the partial exemptions for each taxing entity (16); Leon County, Buffalo ISD, Centerville ISD, Leon ISD, Normangee ISD, Oakwood ISD, City of Buffalo, City of Centerville, City of Normangee, City of Marquez, City of Jewett, City of Oakwood, Southeast ESD #1, Southwest ESD #2, Northwest ESD #3 and Northeast ESD #2.

Partial Exemptions are exemptions applied for by the tax payer that only exempt a portion of the value of a certain account. This type of exemption would normally include general homesteads, Over 65 homesteads, disability exemptions (DV) and widows or surviving spouses of Over 65. It is noted on the first page that includes all of the approved 2024 tax rates that Leon County and the school districts are the only entities that provide a homestead exemption, except as provided in the description that follows. The ESD's all follow the county and are therefore subject to homestead exemptions. A number of the school districts also allow for a local option homestead, which is approved by each individual school district and is in addition to the state mandated homestead exemption. None of the cities allow for a homestead exemption, however, a disable veteran exemption is recognized by all the taxing entities.

The first page of each of the entity totals listed on the following pages clearly outline the number of each type of exemption. The description for each type is coded as follows; H – general homestead, S – Over 65, F – disabled widow, B – disabled, W – widow, DV - disabled veteran and DV100 – 100% disabled veteran.

On the bottom of the second page is a valuation summary for each type of exemption listed under the title of Reimbursable Exemptions.

# Leon Central Appraisal District 2025 Partial Exemption List

STATE MANDATED														
Jurisdiction	State Homestead	State Homestead COUNT	State Mandated Over 65	State Mandated Over 65 COUNT	State Mandated Disabled	State Mandated Disabled COUNT	100% Disabled Veteran	100% Disabled Veteran COUNT	Social Security Disabled Veteran	Social Security Disabled Vet COUNT	Road Homestead	Road Homestead COUNT		
01 - LEON COUNTY							38,765,160	177	2,498,110	270				
10 - CITY OF BUFFALO							1,527,480	9	128,650	12				
11 - CITY OF CENTERVILLE							1,069,100	6	41,000	4				
12 - CITY OF JEWETT							430,790	4	34,270	4				
13 - CITY OF NORMANGEE							186,510	2	46,500	5				
14 - CITY OF MARQUEZ							464,780	4	10,000	1				
15 - CITY OF OAKWOOD							520,370	4	72,110	7				
30 - BUFFALO I.S.D.	145,722,040	1,406	17,450,310	359	1,118,800	23	3,805,470	26	421,740	45				
31 - CENTERVILLE I.S.D	170,600,110	1,628	20,923,890	448	1,116,730	26	5,005,810	29	402,940	44				
32 - LEON I.S.D.	121,824,510	1,170	16,715,240	343	644,960	17	2,962,500	12	408,730	43				
33 - NORMANGEE I.S.D.	136,463,640	1,197	24,670,070	472	941,290	21	2,695,050	22	296,870	47				
34 - OAKWOOD I.S.D.	25,095,260	277	2,838,400	53	219,470	4	1,302,660	8	75,540	9				
60 - S. E. LEON CO ESD #1							13,802,140	65	873,890	91				
62 - S.W. LEON CO ESD #2							5,940,420	26	361,760	47				
64 - N. W. LEON CO ESD #3							7,473,940	34	617,140	66				
66 - N. E. LEON CO ESD #4							11,548,660	52	645,320	66				
SPECIAL HOMESTEAD EXEMPTIONS														
Jurisdiction	Dvet 100% Charity Amount	Dvet 100% Charity COUNT	Dvet 100% SS Ported Amount	Dvet 100% SS Ported COUNT	SS Service Member	SS Service Member Ported Amount	SS Service Member Ported COUNT	SS First Responder COUNT	SS First Responder Ported Amount	SS First Responder Ported COUNT	SS Charity Ported Amount	SS Charity Ported COUNT		
01 - LEON COUNTY			347,970	2	370,150	0	0	186,370	2	0	0	0		
10 - CITY OF BUFFALO			108,740	1	0	0	0	0	0	0	0	0		
11 - CITY OF CENTERVILLE					0	0	0	0	0	0	0	0		
12 - CITY OF JEWETT					0	0	0	0	0	0	0	0		
13 - CITY OF NORMANGEE					0	0	0	0	0	0	0	0		
14 - CITY OF MARQUEZ					0	0	0	0	0	0	0	0		
15 - CITY OF OAKWOOD					67,290	1	0	0	0	0	0	0		
30 - BUFFALO I.S.D.					0	0	0	0	0	0	0	0		
31 - CENTERVILLE I.S.D			108,740	1	0	0	0	0	0	0	0	0		
32 - LEON I.S.D.			239,230	1	0	0	0	0	0	0	0	0		
33 - NORMANGEE I.S.D.					0	0	0	0	0	0	0	0		
34 - OAKWOOD I.S.D.					0	0	0	0	0	0	0	0		
60 - S. E. LEON CO ESD #1			108,740	1	302,860	2	0	0	0	0	0	0		
62 - S.W. LEON CO ESD #2			239,230	1	0	0	0	0	0	0	0	0		
64 - N. W. LEON CO ESD #3					0	0	0	186,370	2	0	0	0		
66 - N. E. LEON CO ESD #4					67,290	1	0	0	0	0	0	0		

# Leon Central Appraisal District 2025 Partial Exemption List

LOCAL OPTIONAL HOMESTEAD EXEMPTIONS						
Jurisdiction	Optional 65	Optional 65 COUNT	Local Discount	Local Discount COUNT	Local Disabled	Local Disabled COUNT
01 - LEON COUNTY	53,685,350	2,876	99,770,960	5,496	2,628,140	153
10 - CITY OF BUFFALO	0	0	0	0	0	0
11 - CITY OF CENTERVILLE	0	0	0	0	0	0
12 - CITY OF JEWETT	183,800	65	0	0	0	0
13 - CITY OF NORMANGEE	0	0	0	0	0	0
14 - CITY OF MARQUEZ	105,000	22	0	0	0	0
15 - CITY OF OAKWOOD	0	0	0	0	0	0
30 - BUFFALO I.S.D.	0	0	2,765,180	585	0	0
31 - CENTERVILLE I.S.D	0	0	18,609,240	682	0	0
32 - LEON I.S.D.	0	0	0	0	0	0
33 - NORMANGEE I.S.D.	0	0	36,226,910	690	0	0
34 - OAKWOOD I.S.D.	0	0	0	0	0	0
60 - S. E. LEON CO ESD #1	18,453,850	991	33,022,750	1,867	882,590	51
62 - S.W. LEON CO ESD #2	8,864,600	461	17,251,820	748	337,370	21
64 - N. W. LEON CO ESD #3	12,935,790	711	26,185,870	1,451	656,800	37
66 - N. E. LEON CO ESD #4	13,391,110	711	23,260,360	1,424	751,380	44