



Polk County Property Taxes, Explained

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Who taxes a property

Every property in Polk County pays county tax and school district tax. A property inside city limits also pays city tax. Some areas also pay a utility or water district. The total rate depends on which of these a property sits in.

Two offices handle it:

- **Polk Central Appraisal District** sets each property's value and handles exemptions. polkcad.org
- **Polk County Tax Assessor-Collector** sends the bills and collects the tax. Main office: 416 N. Washington Ave, Livingston. (936) 327-6801. polk-tax.com

Adopted tax rates, 2025

Rates are dollars per \$100 of taxable value. They come from the county tax office's official notice of 2025 rates. Rates change every year.

TAXING UNIT	RATE PER \$100
COUNTY	
Polk County	0.5986
SCHOOL DISTRICTS	
Big Sandy ISD	1.2438
Corrigan-Camden ISD	0.8975
Goodrich ISD	0.81435
Leggett ISD	0.85
Livingston ISD	0.8944
Onalaska ISD	1.0562
CITIES	
City of Corrigan	0.563
City of Goodrich	0.2994
City of Onalaska	0.248971
SPECIAL DISTRICTS	
Memorial Point Utility District	0.89
Polk County Fresh Water District #2	0.299

The City of Livingston is not on the county's notice. Ask the City of Livingston for its rate. The appraisal district can tell you which taxing units cover a specific property.

Why the seller's tax bill isn't a guide to yours

- **Exemptions end with the sale.** A seller's homestead, over-65 or disability exemption doesn't pass to the buyer. Your bill reflects your own exemptions.
- **Values can change.** The appraisal district sets a new value each year. The value on the seller's last bill may not be the next one.
- **Ag valuation can end.** If land has an agricultural appraisal and the use changes, the owner who changes the use owes a rollback tax for each of the previous three years. Ask the appraisal district whether the land has ag or timber valuation and what it takes to keep it.
- **Rates change every year**, and each taxing unit sets its own.

The homestead exemption

If the home will be your main residence, you can apply for a residence homestead exemption with Polk Central Appraisal District. Under state law, school districts must exempt \$140,000 of a homestead's value. Homeowners 65 or older or disabled get an additional \$60,000 school exemption. Other taxing units may offer their own.

The application is Texas Comptroller Form 50-114. The general deadline is before May 1. The appraisal district decides who qualifies.

Questions to ask

- ☐ Which taxing units cover this property?
- ☐ What exemptions does the seller have now?
- ☐ Does the land have agricultural or timber valuation? What would end it?
- ☐ Are there any unpaid taxes on the property?
- ☐ Is the property in a utility or water district?

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Sources for this page:

- Polk County Tax Assessor-Collector: Notice of 2025 Tax Rates (PDF) (polktx.gov/DocumentCenter/View/1036/Notice-of-2025-Tax-Rates-PDF)
- Polk County Tax Assessor-Collector (pay taxes, office locations) (polk-tax.com)
- Polk Central Appraisal District (values, exemptions) (polkcad.org)
- Texas Comptroller: property tax exemptions (comptroller.texas.gov/taxes/property-tax/exemptions)
- Texas Comptroller: agricultural and timber appraisal (comptroller.texas.gov/taxes/property-tax/ag-timber)

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