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## Property Tax 9.105

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Published: 07/09/2008 - 16:58

Property Tax Rule 9.105: The Texas Comptroller of Public Accounts offers a refund of franchise and sales/use taxes paid by companies owning certain abated property. A company who meets the following three conditions may apply for a refund:

- Paid property taxes to a school district on property located in a reinvestment zone.
- Is exempt in whole or in part from property tax imposed by a city or county under a tax abatement agreement.
- Is not in a tax abatement agreement with a school district.