



RUSK COUNTY APPRAISAL DISTRICT

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For Immediate Release

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Rusk County Appraisal District Board of Directors accepts results from the 2024 homestead exemption audit Tuesday June 24, 2025 during their regular meeting.

(Henderson, TX) — A recent audit found 18 cases of falsified or erroneous homestead exemptions on properties in Rusk County, saving schools, cities and other local governments.

“So far, audits of Rusk County Appraisal District records have recovered almost \$55,320 for local entities”, Chief Appraiser Weldon Cook said.

The appraisal district’s Board of Directors accepted the results from the 2024 homestead exemption audit Tuesday June 24, 2025 during their regular meeting.

The results of the audit performed by the Linebarger Goggan Blair and Sampson law firm by Chief Appraiser Weldon Cook. He stated that the firm performed the audit of the residential property accounts in Rusk County that had homestead exemptions, which removes part of a residential property’s value from taxation. That lowers how much the homeowner pays in property taxes.

“Of the 13,018 accounts with homestead exemptions, the audit removed 18 accounts”, Chief Appraiser Weldon Cook stated. Of those removals, the audit discovered the homeowner had died in 13 cases, there were 3 cases in which the homeowner claimed exemptions at multiple properties, and there were 2 cases in which the owner didn’t live at the residence where the exemption was being claimed.

“Attorneys performing the audit have access to methods that county appraisal districts do not such as driver’s licenses and Social Security numbers to see if people have applied for homestead exemptions in multiple locations,” Chief Appraiser Weldon Cook said. “They can look at information out of state but we don’t have access to those resources.”

In most if not all cases, the property owner paid back taxes for each year that the exemption was unlawfully used plus interest fees.

The homestead exemption audit resulted in \$66,150 in revenue, with the largest savings being about \$22,620 to Tatum ISD, \$13,830 to Rusk County, \$7,520 to Kilgore ISD, \$5,160 to Henderson ISD and \$3,840 to West Rusk CO CISD.

“I am very pleased that we had less than 0.0015% of the exemptions that they found out of 13,018 properties,” Chief Appraiser Weldon Cook said, noting that attorneys went into the audit thinking that between 1% of homestead exemptions would be falsified or erroneous or intentionally duplicated.