

A Homestead Tax Ceiling or “Tax Freeze” for senior citizens over the age 65 that was approved by the Rockwall City Council in May will not take effect under the provisions of the Property Tax Code until January 1, 2006.

The over-65 tax freeze limits the amount of property taxes homeowners must pay on their principal residence by capping taxes at the amount paid in the year they qualified for the exemption. The taxes may decrease, but they will only increase if substantial improvements are made to the residence, such as an addition.

The tax freeze will be reflected in the October 2006 tax bills.

Over-65 seniors also qualify for a Homestead Exemption of the first \$60,000 of assessed value, an increase of \$30,000 that was approved in March 2003 by the City Council.

To qualify for the over-65 homestead exemption and the tax freeze, homeowners must have made application with the Rockwall Central Appraisal District. To verify status or to make application, please call the Central Appraisal District office at 972-771-2034.

Over-65 seniors are also entitled to a tax ceiling for the Rockwall school district taxes, which is administered by the Central Appraisal District office.

When a homeowner receiving the over-65 homestead exemption dies, it will transfer to the surviving spouse 55 or older who lives and has ownership in the home, but it too must be applied for through the Central Appraisal District office.

A disabled veteran’s exemption, which is set by the state, is also available for homeowners through the Central Appraisal District office.

By notifying the City of Rockwall’s Utility Billing department (972-771-7736) over-65 seniors can be exempted from assessed penalties on overdue water bills. However, it will still be necessary to arrange payment when not able to pay a water bill.