

## If My Taxes Are Frozen, How Can My Value Go Up?

# Good Question – let us explain...

The first year you became eligible for a Tax Ceiling (Freeze) the **Amount of Taxes you pay were calculated and established a Ceiling** for Taxing Units that Offer a Tax Ceiling (Not all Cities or Emergency Service Districts or Water Districts offer a Ceiling.)

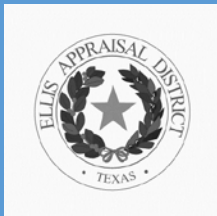
### NOTE:

The reason it is a **CEILING** instead of a **FREEZE** is it is possible for your taxes to be lower than your **CEILING** amount, but not above it (unless you add structures or amenities to your existing home. If that happens then the ceiling is recalculated by adding the taxes for those additions to the existing ceiling.)

**It is NOT your Market Value, Appraised Value or Assessed Value  
or the Tax Rates that are FROZEN.**

1. **Appraisal districts are required by law to appraise property at 100% of its market value and for those appraisals to be equal and uniform. This means our role is to reflect value changes as they occur in the market each year on January 1.**
2. **The Taxing Units must adopt tax rates each year as well to fund their budgets.**
3. **These functions go on for all properties regardless of exemptions, ceilings or any other benefits to help homeowners.**

**Your CEILING limits the Amount of Taxes You Pay.**



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