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INFORMATIONAL MEMO

Date: January 18, 2011
To: Midlothian ISD
From: Kathy Rodrigue, RPA, RTA
Chief Appraiser
Subject: Homeowner Property Tax Exemptions and Over-65/Disabled Tax Ceilings

Homeowner Property Tax Exemptions

Midlothian ISD has two types of homestead exemptions for which their property homeowners may qualify:

One exemption is **state-mandated** and consists of a \$15,000 general homestead exemption and a \$10,000 over-65 or disabled exemption.

The other exemption is a **local-option** and consists of a 10 percent exemption for general homesteads with a minimum of \$5,000. (Midlothian ISD is the only school district in Ellis County that offers a local optional exemption.)

To qualify for a homestead exemption, a property owner must own and use their home as their principal residence on January 1st. A property owner may also qualify for the additional over-65 exemption at their 65th birthday or disability exemption if they qualify. **Anyone who has not filed an application for a homestead or over-65/disabled exemption may do so by contacting the appraisal district.** There is no charge for filing this application and these exemptions are a definite benefit for all property homeowners.

Over-65/Disability Tax Ceilings

This benefit is referred to as a ceiling, because taxes can be lower than the ceiling, but not higher. Once a property owner receives an over-65/disability homestead exemption, there is a tax ceiling on their total school taxes. The school taxes on their home cannot increase, unless they improve their home by adding rooms or amenities, as long as they own and live in that home. **Normal repairs, maintenance, the economic impact of the market and changes in the tax rate cannot increase the amount of taxes they will pay once a tax ceiling is in place on that home.**

For information on these exemptions and tax ceilings please refer to the "Property Taxpayer Remedies" publication #96-295 by the Texas Comptroller of Public Accounts at www.window.state.tx.us or by phone at 1-800-252-9121. This publication is also available at the appraisal district.