

TAX FREEZE FAQ

- 1. What amount of tax becomes the frozen tax amount?**
The amount paid in the year the owner first qualifies
- 2. Is it a freeze on the amount of tax paid or the rate at which it is paid?**
It is a freeze on the amount of taxes paid.
- 3. How much of the property taxes are frozen?** The full amount is frozen on the principal residence, subject to a maximum land size. Taxes on portions of the property not used for residential purposes are not frozen, including any portions used for commercial, industrial, farm, agricultural, forest or open space purposes.
- 4. Will assessments continue to be made on frozen properties?** Yes, assessments will continue to be made, but the taxes will remain frozen unless there is an improvement made to the property or the owner sells the property.
- 5. Will taxes continue to be calculated based on the assessed value and the current tax rate for frozen properties?** The actual taxes based on the current assessed value and tax rate will continue to be calculated for comparison purposes. If the actual current calculated taxes are less than the frozen amount, the lesser amount will be owed for that year and the frozen amount will be adjusted to reflect the new lower amount moving forward.
- 6. How are the frozen taxes affected when improvements are made to the property?** The base frozen tax amount will increase proportionally with the value to reflect improvements made to the property.
- 7. How are improvements to a structure handled that have not been assessed but existed at the time the owner qualified for the program?** Existing improvements not previously discovered shall result in an adjustment to the base frozen tax amount upon discovery.
- 8. Would a freeze remain in place if the property is destroyed or razed and a new structure erected in its place?** The freeze would remain in place and the frozen tax amount would be adjusted to reflect the difference in value between the old structure and the new structure.
- 9. What if the calculated taxes on a property are less than the frozen amount?**
The taxpayer will pay the lesser amount, and the frozen amount will be adjusted to reflect the new lower amount moving forward.
- 10. Do interest provisions apply to delinquent payments on frozen properties?**
Interest does apply as normal to any delinquent taxes owed on frozen properties