City of Lexington Tax Freeze applications are now available at City Hall. If the homeowner qualifies for tax freeze, they must reapply each year to remain eligible for the program.

Up to five acres of residential property can be frozen.

To qualify for Tax Freeze, the applicant must own and live on the property **AND** meet the following eligibility classification:

Can use tax relief for income requirements but will have to provide proof of ownership.

To qualify, the homeowner must file an application annually and must:

- Own their principal place of residence in a participating county and/or city. Will have to provide proof of ownership.
- Be 65 years of age or older by the end of the year in which the application is filed. Must be 65 by 12/31 of the current year applying for (ex: 2026 taxes must be 65 by 12/31/2026)
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- Have an income from all sources that does not exceed the city income limit established for that tax year. Must meet income requirement (ex: 2026 $38,470.00)

Eligibility for the 2026 Tax Relief and Tax Freeze programs is based on the combined 2025 income of the applicant, the applicant's spouse, and all owners of the property.

Apply at the City Hall Office by April 5, 2027.

Property taxes must be paid in full by April 5, 2027, to qualify.

- We cannot guarantee approval of tax freeze