

## WHERE DO I APPLY ?

Contact your county trustee to apply. If your property is within city limits, you may also contact your city collecting official to apply.

## WHEN DO I APPLY ?

You may apply beginning when you receive your 2015 county and/or city property tax bill. The deadline to apply is 35 days after the jurisdiction's delinquency date. Taxes must be paid by this time also.

## HAVE QUESTIONS, CONTACT

COUNTY TRUSTEE'S OFFICE  
OR  
CITY COLLECTING OFFICIAL'S OFFICE

## MORE INFORMATION AVAILABLE AT

STATE TAX RELIEF OFFICE PHONE NUMBER  
**(615) 747-8871**

Or visit us on the web at

[www.tn.gov/comptroller/pa/patxr.htm](http://www.tn.gov/comptroller/pa/patxr.htm)

## FREQUENTLY ASKED QUESTIONS

### Are tax relief recipients exempt from paying property taxes?

NO. Tax relief is payment by the State of Tennessee to reimburse certain homeowners who meet the legal requirements, for a part or all of property taxes paid, and is not an exemption. You will still receive your tax bill(s) and be responsible for paying your property taxes each year.

### How much tax relief will I get?

The amount will vary depending on your property assessment and your county or city tax rate.

### Will my tax relief check be the same each year?

The amount may vary year to year depending on your property assessment and your county or city tax rate.

### What amount of my property value will the state pay tax relief on?

The state will pay on the first \$23,000 of the market value.

### How long does it take to process an application?

Processing time depends on the amount of workload received at any given time within the tax year. It is not possible to provide a specific length of time in which to expect your application to process.

### Are tax relief checks forwarded?

NO. State checks may not be forwarded.

### What should I do if I will be away from my home for an extended period of time?

Notify the collecting official of any address changes or expected absences.

### Can I receive relief on more than one property?

NO. You can only receive tax relief on your primary residence in any given tax year.

### What happens next year if I am approved for tax relief?

You will receive a property tax relief voucher when you receive your property tax bill(s). You will need to present the voucher(s) to the collecting official(s) before the deadline date along with payment of any balance due.

### Can I receive tax relief if I am unable to provide my spouse's information/income/ signature?

NO. The income of the applicant's spouse is required to determine eligibility whether they are a resident, or owner, of the property or not.

# ELDERLY OR DISABLED HOMEOWNER

## PROPERTY TAX RELIEF PROGRAM

# 2015

### *New Legislation*

- ◆ *The maximum market value on which tax relief is calculated will be on the first \$23,000 of your primary residence. The previous value limit was \$25,000.*



## ELIGIBILITY REQUIREMENTS FOR A ELDERLY HOMEOWNER

- ◆ Must be 65 or older on or before December 31, 2015.
- ◆ Must provide evidence of age.
- ◆ Must own and use the property on which you are applying as your primary residence (*proof of residency may be requested*). The value of your property does not determine whether you can apply; however the maximum market value on which tax relief is calculated will be on the first \$23,000. If your residence is a mobile home, a copy of your title or bill of sale is required.
- ◆ Combined 2014 annual income for you, \*your spouse and all other owners of the property cannot exceed **\$28,690**.
- ◆ Annual income from all sources includes, **but is not limited to:**
  - Social Security (after Medicare is deducted)
  - Supplemental Security Income (SSI)
  - Retirement or Pension benefits
  - Veterans' Administration benefits
  - Workers' Compensation
  - Salaries or Wages
  - Interest or Dividends

## NEW LEGISLATION

Key change for elderly or disabled homeowners include:

- ◆ **T.C.A. 67-5-702 and 67-5-703**  
Changes the market value from \$25,000 to \$23,000.

## INCOME INFORMATION *for both categories*

- ◆ Combined 2014 annual income for you, \*your spouse and all other owners of the property cannot exceed

**\$28,690**

- ◆ You may be required to provide documentation such as a copy of your tax return, 1099, W-2, etc. If you are a sole owner within \$100 of the income limit, or a co-owner within \$200 of the income limit, provide documentation.

*\* The statute requires the income of the applicant's spouse be reported regardless of ownership or residency.*



Comptroller of the Treasury, Division of Property Assessments.  
Authorization No. 307222, 16,000 copies, May 2015. This public document was promulgated at a cost of \$0.07 per copy.

## ELIGIBILITY REQUIREMENTS FOR A DISABLED HOMEOWNER

- ◆ Must have been rated totally and permanently disabled by Social Security Administration or other qualified agency on or before December 31, 2015.
- ◆ Must provide evidence of age.
- ◆ Must own and use the property on which you are applying as your primary residence (*proof of residency may be requested*). The value of your property does not determine whether you can apply; however the maximum market value on which tax relief is calculated will be on the first \$23,000. If your residence is a mobile home, a copy of your title or bill of sale is required.
- ◆ Combined 2014 annual income for you, \*your spouse and all other owners of the property cannot exceed **\$28,690**.
- ◆ Annual income from all sources includes, **but is not limited to:**
  - Social Security (after Medicare is deducted)
  - Supplemental Security Income (SSI)
  - Retirement or Pension benefits
  - Veterans' Administration benefits
  - Workers' Compensation
  - Salaries or Wages
  - Interest or Dividends