

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

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.

If I am a new applicant in 2015, will I have to meet an income limit?

Yes, based on new legislation, a new applicant, their spouse and all other co-owner's income cannot exceed \$60,000.

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.

Is being rated 100% service-connected the same as having a total and permanent rating from a service-connected disability?

NO. A veteran rated 100% for a service-connected disability will not qualify if they do not have the permanent and total rating also.

DISABLED VETERAN HOMEOWNER

PROPERTY TAX RELIEF PROGRAM

2015

New Legislation

- ◆ *The maximum market value on which tax relief is calculated will be on the first \$100,000 of your primary residence. The previous value limit was \$175,000.*
- ◆ *Eligibility for new applicants in tax year 2015 will include an income limit. The taxpayer's annual income from all sources cannot exceed \$60,000. Documentation is required.*



TENNESSEE
COMPTROLLER
OF THE TREASURY

ELIGIBILITY REQUIREMENTS FOR A DISABLED VETERAN

- ◆ Your disability must meet one of the following categories:
 - A service-connected disability that resulted in:
 - ✓ Paraplegia **OR**
 - ✓ Permanent paralysis of both legs and lower part of the body resulting from traumatic injury or disease to the spinal cord or brain; **OR**
 - ✓ Loss, or loss of use of, two (2) or more limbs; **OR**
 - ✓ Legal blindness
 - A **total and permanent** disability rating from a service-connected disability.
 - A 100% total and permanent disability rating from being a prisoner of war.
- ◆ Must own and use property on which you apply 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 \$100,000. If your residence is a mobile home, a copy of your title or bill of sale is required.
- ◆ Must meet income requirements.

Determination of eligibility for either of these categories will be made based on information provided by the VA through use of consent forms (F-16) for a Disabled Veteran or (F-16S) for a Widow(er) of a Disabled Veteran available at the county trustee's office or the city collecting official's office.

**You may contact the VA office at
1-800-827-1000**



Comptroller of the Treasury, Division of Property Assessments.
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NEW LEGISLATION

Key changes for disabled veteran and qualified widow(er) homeowner include:

- ◆ **T.C.A. 67-5-704(a)**
Changes the market value from \$175,000 to \$100,000.
- ◆ **T.C.A. 67-5-704(a)(2)(A)**
Adds an income limit of \$60,000 for disabled veterans and widow(er)s when applying as a new applicant for 2015 (Documentation is required). Prior to 2015, income was not required.

INCOME INFORMATION *for both categories*

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

\$60,000

(Documentation of income is required)

- ◆ 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

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

ELIGIBILITY REQUIREMENTS FOR A WIDOW(ER) OF A DISABLED VETERAN

- ◆ Property tax relief shall also be extended to the surviving spouse of a disabled veteran who at the time of the disabled veteran's death was eligible for disabled veterans' property tax relief. If a subsequent amendment to the law would have made the deceased veteran eligible, then property tax relief shall also be extended to the surviving spouse. One of the following categories must be met:
 - A service-connected disability that resulted in:
 - ✓ Paraplegia **OR**
 - ✓ Permanent paralysis of both legs and lower part of the body resulting from traumatic injury or disease to the spinal cord or brain; **OR**
 - ✓ Loss, or loss of use of, two (2) or more limbs; **OR**
 - ✓ Legal blindness
 - A **total and permanent** disability rating from a service-connected disability.
 - A 100% total and permanent disability rating from being a prisoner of war.
 - Death resulting from (1) a service-connected, combat-related cause or (2) KIA (combat-related).
 - Death resulting from being (1) deployed, (2) away from any home base of training, and (3) in support of combat or peace operations.
- ◆ Must provide a copy of spouse's death certificate.
- ◆ Must provide a form of personal ID such as your social security card, or driver's license.
- ◆ Must own and use property on which you apply 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 \$100,000. If your residence is a mobile home, a copy of your title or bill of sale is required.
- ◆ A surviving spouse must have been married to the veteran at the time of death and may not have remarried in order to be eligible.
- ◆ Must meet income requirements.