Frequently Asked Questions

ARE TAX RELIEF RECIPIENTS EXEMPT FROM PAYING PROPERTY TAXES?

No. Tax relief is payment by the State of Tennessee to reimburse homeowners meeting certain eligibility requirements for a part or all of paid property taxes. Tax relief is not an exemption. You still receive your tax bill(s) and are responsible for paying your property taxes each year.

HOW MUCH TAX RELIEF WILL I GET?

The amount varies 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.

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 A VETERAN BEING RATED 100% SERVICE-CONNECTED THE SAME AS HAVING A TOTAL AND PERMANENT RATING FROM A SERVICE-CONNECTED DISABILITY?

No.

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 regardless of residency or ownership.

HOW CAN I GET A MOBILE HOME TITLE IN MY NAME?

A mobile home title is obtained by contacting your county court clerk.

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 when you receive your 2018 county and/or city property tax bill. The deadline to apply is 35 days after the city's or county'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:

Visit us on the web at

www.comptroller.tn.gov/pa/patxr.asp

Also from the page, use the link

Tax Relief Application Status

to begin a Tax Relief Application Status Search.

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PROPERTY TAX RELIEF PROGRAM 2018

Elderly Homeowner

Disabled Homeowner

Disabled Veteran Homeowner

Widow(er) of Disabled Veteran Homeowner

TENNESSEE COMPTROLLER OF THE TREASURY

What Are The Eligibility Requirements?

ELIGIBILITY REQUIREMENTS	ELDERLY HOMEOWNER	DISABLED HOMEOWNER	DISABLED VETERAN HOMEOWNER	WIDOW(ER) OF DISABLED VETERAN HOMEOWNER
Must be 65 by **12/31/2018**	YES (1)	NO	NO	NO
Must own home & use as primary residence (2)	YES	YES	YES	YES
Maximum income for applicant, spouse and all owners of property (3)	$29,270	$29,270	Not applicable	Not applicable
Maximum market value on which tax relief is calculated	$27,600	$27,600	$175,000	$175,000
Must be totally & permanently disabled on or before **12/31/2018**	NO	YES (4)	YES (5)	NO (6)

(1) Must provide evidence of age if you do not draw social security or if disability is not through social security.

(2) Must own and use property on which you apply as your primary residence (proof of residency may be requested). If your residence is a mobile home, a copy of your title or bill of sale is required.

(3) 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

(4) Must have been rated totally and permanently disabled by Social Security Administration or other qualified agency.

(5) Must not have been dishonorably discharged from any armed services.

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.

(6) 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 above categories must be met; **OR**

- ✓ Death resulting from (1) a service-connected, combat-related cause or (2) KIA (combat-related); **OR**
- ✓ Death resulting from being (1) deployed, (2) away from any home base of training, and (3) in support of combat or peace operations.

The surviving spouse must:

- ✓ Provide a copy of spouse's death certificate.
- ✓ Provide a form of personal ID such as your social security card, or driver's license.
- ✓ Have been married to the veteran at the time of their death and NOT have remarried.

Tax Year 2018 Value Limits

- *Elderly or Disabled Applicants - The maximum market value on which tax relief is calculated will be on the first $27,600 of your primary residence.*
- *Veteran or Widow(er) Applicants - The maximum market value on which tax relief is calculated will be on the first $175,000 of your primary residence.*

Tenn. Code Ann. § 67-5-701
(Administrative Provisions-Appropriations)

Tenn. Code Ann. § 67-5-702
(Elderly Low-Income Homeowners)

Tenn. Code Ann. § 67-5-703
(Disabled Homeowners)

Tenn. Code Ann. § 67-5-704
(Disabled Veteran's Residence)

Elderly/Disabled Homeowner

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.

Disabled Veteran/Widow(er) of Disabled Veteran Homeowner

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

Contact Veterans Affairs at

1-800-827-1000