

## 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.

### 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. A veteran rated 100% for a service-connected disability will not qualify if they do not have the permanent and total rating also.

### 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.

## 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 2016 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:

Visit us on the web at

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



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# PROPERTY TAX RELIEF PROGRAM



Elderly Homeowner

Disabled Homeowner

Disabled Veteran  
Homeowner

Widow(er) of Disabled  
Veteran Homeowner

2016

  
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 12/31/2016	YES <sup>(1)</sup>	NO	NO	NO
Must own home & use as primary residence <sup>(2)</sup>	YES	YES	YES	YES
Maximum income for applicant, spouse and all owners of property <sup>(3)</sup>	\$29,180	\$29,180	Not applicable	Not applicable
Maximum market value on which tax relief is calculated	\$23,500	\$23,500	\$100,000	\$100,000
Must be totally & permanently disabled	NO	YES <sup>(4)</sup>	YES <sup>(5)</sup>	NO <sup>(6)</sup>

- (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 on or before December 31, 2016.
- (5) 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).
  - ✓ 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.*
- \*Surviving spouse MUST have been married to the veteran at the time of death and NOT have remarried to be eligible.*

## Tax Year 2016 New Legislation

- ◆ *Elderly or Disabled Applicants - The maximum market value on which tax relief is calculated will be on the first \$23,500 of your primary residence.*
- ◆ *Veteran or Widow(er) Applicants - There is no income limit for the 2016 tax year.*

T.C.A. 67-5-701 (Administrative provisions-Appropriations)  
 T.C.A. 67-5-702 (Elderly low-income homeowners)  
 T.C.A. 67-5-703 (Disabled homeowners)  
 T.C.A. 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 (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**