

67-5-704. Disabled veteran's residence.

(a)(1) There shall be paid from the general funds of the state to certain disabled veterans the amount necessary to pay or reimburse such taxpayers for all or part of the local property taxes paid for a given tax year on that property that the disabled veteran owned and used as the disabled veteran's residence as provided in this section.

(2) [Deleted by 2016 amendment.]

(3) Such reimbursement shall be paid on the first one hundred thousand dollars (\$100,000) of the full market value of such property.

(4) In determining the amount of relief to a taxpayer, the effective assessed value on the first one hundred thousand dollars (\$100,000) of full market value shall be multiplied by a tax rate that has been adjusted to reflect the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.

(5) The effective assessed value shall be determined by multiplying the full market value of the property up to one hundred thousand dollars (\$100,000) by twenty-five percent (25%).

(6) The full market value of the property shall be determined by adjusting the appraised value of the property as shown on the records of the assessor of property by a factor that reflects the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.

(b) For the purposes of this section, a "disabled veteran" means a person who has served in the armed forces of the United States, and who has:

(1) Acquired in connection with such service a disability from 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 from legal blindness, or from loss or loss of use of two (2) or more limbs from any service-connected cause;

(2) Acquired one hundred percent (100%) permanent total disability, as determined by the United States veterans' administration, and such disability resulting from having served as a prisoner of war; or

(3) Acquired service-connected permanent and total disability or disabilities, as determined by the United States department of veterans' affairs.

(c) Under no conditions shall property tax relief extend to any person who was dishonorably discharged from any of the armed services.

(d) The determination of the United States veterans' administration concerning the disability status of a veteran shall be conclusive for purposes of this section.

(e) 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 concerning eligibility as a disabled veteran would have made the deceased veteran eligible for disabled veterans' property tax relief, then property tax relief shall also be extended to the surviving spouse. A surviving spouse shall

(2) Solely or jointly owns the property for which tax relief is claimed

(3) Uses the property for which tax relief is claimed exclusively as a

(f) Property tax relief shall also be extended to the surviving spouse of a veteran whose death results from a service-connected, combat-related cause as determined by the United States veterans' administration; provided,

(1) The surviving spouse does not remarry; and

(2) The property for which tax relief is claimed is owned by and exclusively by the surviving spouse as a home.

(g) Property tax relief shall also be extended to the surviving spouse of a soldier whose death results from being deployed, away from any home base for training and in support of combat or peace operations; provided, the surviving spouse:

(1) Does not remarry;

(2) Solely or jointly owns the property for which tax relief is claimed

(3) Uses the property for which tax relief is claimed exclusively as a

(h) The refund provided by this section shall be in lieu of any payment under § 67-5-702 or § 67-5-703.

(i) Any information concerning the disability status of a disabled veteran or the death of a soldier shall be confidential and shall not be subject to inspection under Tennessee public records law, compiled in title 10, chapter 7, but shall be available to local or state officials who administer, enforce, or audit the relief program or requirements under this section.

(j) [Deleted by 2016 amendment.]

History.

Acts 1973, ch. 226, § 6; 1976, ch. 829, § 1; 1979, ch. 281, § 1; T.C.A., § 67-647; Acts 1980, ch. 690, § 1; 1981, ch. 328, § 1; 1983, ch. 127, § 5; T.C.A., § 67-672; Acts 1984, ch. 802, § 1; 1984, ch. 983, § 1; 1985, ch. 113, § 1; 1988, ch. 522, §§ 10-13; 1996, ch. 967, § 1; 2002, ch. 699, §§ 1, 2; 2002, ch. 751, § 1; 2004, ch. 852, § 1; 2005, ch. 453, §§ 1-3; 2006, ch. 884, §§ 1-4; 2006, ch. 978, § 1; 2006, ch. 1019, §§ 67-69; 2007, ch. 553, § 1; 2011, ch. 262, § 1; 2011, ch. 418, § 1; 2012, ch. 1087, § 1; 2013, ch. 63, § 3; 2015, ch. 481, §§ 4-6; 2016, ch. 1065, § 1.

Compiler's Notes.

Acts 2015, ch. 481, § 1 provided that the act, which amended this section, shall be known and may be cited as the "Save the Tax Relief Act."

Amendments.

The 2015 amendment added present (a)(2) and redesignated former (a)(2) as (a)(3); substituted "one hundred thousand dollars (\$100,000)" for "one hundred seventy-five thousand dollars (\$175,000)" in (a)(3), (a)(4), and (a)(5); and added (j).

The 2016 amendment deleted former (a)(2), which read: "(2)(A) For tax year 2015 and tax years thereafter, the taxpayer's annual income from all sources shall not exceed sixty thousand dollars (\$60,000), or such other amount as set

forth in the general appropriations act. The annual income limit shall be adjusted each year to reflect the cost of living adjustment for social security recipients as determined by the social security administration and shall be rounded to the nearest ten dollars (\$10.00). The annual income attributable to the applicant for tax relief shall be the income of all owners of the property, the income of the applicant's spouse and the income of any owner of the remainder or reversion in the property. The property shall be the property constituted the person's legal residence at any time during the year for which relief is claimed. Any portion of social security income, social security equivalent railroad retirement benefits, and veterans entitlement benefits required to be paid to a nursing home or nursing home care by federal regulation shall not be considered income to an owner who relocates to a nursing home.

"(B) This subdivision (a)(2) shall apply to taxpayers who have not received a reimbursement pursuant to this section for tax year 2014 and who apply to receive a reimbursement for tax year 2015 or a tax year thereafter. This subdivision (a)(2) shall not apply to taxpayers who have received a reimbursement pursuant to this section for tax year 2014 and who reapply to receive a reimbursement for tax year 2015 and in subsequent tax years without interruption."; and deleted former (j), which