#### 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 2024 property tax bill(s). The deadline to apply is 35 days after the delinquency date. Taxes must also be paid by this date.

# How can I check my application status?

#### Visit our website: tncot.cc/taxrelief

At the bottom of the page, click on the application status search link to check your application's status.

#### **Related** Links

Tax Relief Application Status Search

#### More questions?

Call your county trustee, city collecting official, or the property tax relief office. You can also visit our website.

#### PROPERTY TAX RELIEF CONTACT INFORMATION



615.747.8871

# **?**

#### Property Tax Relief Cordell Hull Building 425 Rep. John Lewis Way N. Nashville, TN 37243

For more information about your eligibility for property tax relief and a comprehensive list of eligibility requirements, please visit our website.



#### tncot.cc/taxrelief



Comptroller of the Treasury. Authorization No. 307222, 18,000 Copies. This document was promulgated at a cost of \$0.14 per copy. June 2024.

# **2024** PROPERTY TAX RELIEF PROGRAM



OF THE TREASURY

#### WHAT IS PROPERTY TAX RELIEF?

Tennessee state law provides for property tax relief for low-income elderly and disabled homeowners, as well as disabled veteran homeowners or their surviving spouses. This is a reimbursement program funded by appropriations authorized by the General Assembly. Tax collecting officials, including county trustees, receive applications from taxpayers who may qualify.

#### **INCOME DOCUMENTATION**

If you are an elderly or disabled homeowner, you may be required to provide income 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 if there is a co-owner, and your combined income is within \$200 of the income limit, income documentation must be provided for all sources.

#### **VETERAN DISABILITY RATING**

Determination of eligibility for a homeowner who is a disabled veteran or widow(er) of a disabled veteran will be made based on information provided by the VA through use of consent forms. If you are applying as a disabled veteran, you will need to complete an F-16 or, for a widow(er) of a disabled veteran you must complete an 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

### ELDERLY

- You must be 65 on or before 12/31/2024.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

\$36,370

\$31,800

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Maximum 2023 income of the applicant, spouse, co-owner, and resident remainder

Maximum market value on which tax relief is calculated

## DISABLED VETERAN

- You must own your home and use it as your primary residence.
- You must complete a 2024 F-16. This form is a consent form for the release of disability and income information from the Department of Veterans Affairs.
- You must meet one of the following disability requirements:
- You must be rated totally and permanently disabled from a service-connected disability on or before 12/31/2024.
- \* You must have a service-connected disability which resulted in paraplegia or permanent paralysis of both legs and lower body resulting from traumatic injury or disease to the spinal cord or brain; or loss, or loss of use, of two or more limbs, or legal blindness.
- You must have a 100 percent total and permanent disability rating from being a prisoner of war.

**\$175,000** Maximum market value on which tax relief is calculated

### DISABLED

- · You must be disabled on or before 12/31/2024.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

\$36,370

\$31,800

Maximum 2023 income of the applicant, spouse, co-owner, and resident remainder

Maximum market value on which tax relief is calculated

#### WIDOW(ER) OF DISABLED VETERAN

- You must own your home and use it as your primary residence.
- You must complete a 2024 F-16S. This form is a consent form for the release of disability and income information from the Department of Veterans Affairs.
- You must provide a copy of your spouse's death certificate and provide a form of personal ID.
- You must have been married to the veteran at the time of their death and not have remarried.
- The veteran must have met one of the disability requirements listed in the DISABLED VETERAN box.

**\$175,000** Maximum market value on which tax relief is calculated

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)