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.

What if my taxes are paid by my mortgage company?

Your application will be held by the collecting official until payment is received from your mortgage company. The application is then mailed to the state tax relief office. If approved, you will receive a state check for the tax relief amount.

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.

FREQUENTLY ASKED QUESTIONS CONTINUED...

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, this includes property owned in another state. 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.

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.

ELDERLY OR DISABLED HOMEOWNER

PROPERTY TAX RELIEF

2014

COMPTROLLER OF THE TREASURY
DIVISION OF PROPERTY ASSESSMENTS

ELIGIBILITY REQUIREMENTS FOR A ELDERLY HOMEOWNER

- Must be 65 or older on or before December 31, 2014.
- Must provide evidence of age.
- Must own and use the property on which you are applying 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 $25,000. If your residence is a mobile home, a copy of your title or bill of sale is required.
- Combined 2013 annual income for you, *your spouse and all other owners of the property cannot exceed ***$28,270***.
- 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

ELIGIBILITY REQUIREMENTS FOR A DISABLED HOMEOWNER

- Must have been rated totally and permanently disabled by Social Security Administration or other qualified agency on or before December 31, 2014.
- Must provide evidence of age.
- Must own and use property on which you apply as your primary residence. 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 $25,000. If your residence is a mobile home, a copy of your title or bill of sale is required.
- Combined 2013 annual income for you, *your spouse and all other owners of the property cannot exceed ***$28,270***. Refer to the list to the left for information regarding income sources.

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.

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

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 2014 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.

IF YOU HAVE QUESTIONS, CONTACT

COUNTY TRUSTEE'S OFFICE

OR

CITY COLLECTING OFFICIAL'S OFFICE

INFORMATION IS ALSO 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

Comptroller of the Treasury, Division of Property Assessments. Authorization No. 307222, 14,000 copies, May 2014. This public document was promulgated at a cost of $0.06 per copy.

CT-0067 (Rev/ 6/14)

TAX YEAR 2014 STATE OF TENNESSEE PROPERTY TAX RELIEF APPLICATION - DV

1. OWNERSHIP - CHOOSE 1
☐ SOLE OWNER ☐ CO-OWNERS
SUBMIT RECEIPT IF APPLICANT'S NAME IS NOT ON THE RECEIPT, ATTACH OWNERSHIP EVIDENCE.

2. LIFE ESTATE - CHOOSE 1
☐ NO ☐ YES
REMAINDER ON PROPERTY?
☐ NO ☐ YES- PROVIDE INCOME AND COMPLETE 49-55.

3. MOBILE HOME - CHOOSE 1
☐ NO ☐ YES
IF YES, ATTACH TITLE OR BOS.

COUNTY
☐ TAXES PAID BY MORTGAGE COMPANY. PAY APPLICANT

4. COUNTY # | 5. CITY # | 6. DI | 7. MAP | 8. GROUP | 9. CNTL MAP | 10. PARCEL | 11. PI | 12. SI | 13. SSD1 | 14. SSD2 | 15. SSD3

16. COUNTY TAX
ISSUE PAYMENT TO:
☐ Applicant ☐ County
$______

17. DATE TAXES PAID
MONTH DAY YEAR

18. 25% ASSESSMENT
RESIDENTIAL ONLY

19. TAX RATE

20. RECEIPT #

21. TAX BILL AMOUNT

22. CITY TAX
ISSUE PAYMENT TO:
☐ Applicant ☐ City
$______

23. DATE TAXES PAID
MONTH DAY YEAR

24. 25% ASSESSMENT
RESIDENTIAL ONLY

25. TAX RATE

26. RECEIPT #

27. TAX BILL AMOUNT

28. CLASSIFICATION
☐ ELDERLY
☐ DISABLED HOMEOWNER
☐ DISABLED VETERAN (F-16)
☐ WIDOW/ER OF DISABLED VETERAN (F-16S)

29. LAST NAME | 30. FIRST NAME | 31. MI

32. ADDITIONAL OWNER(S)
☐ IF MORE THAN TWO (2) OWNERS, ATTACH F10(s).

33. SOCIAL SECURITY NUMBER | 34. MEDICARE CLAIM NUMBER | MED. CODE

35. BIRTH DATE
MONTH DAY YEAR

36. GENDER
MALE ☐
FEMALE ☐

37. TELEPHONE NUMBER
( ) -

38. PROPERTY ADDRESS (STREET, OR A ROUTE WITH BOX NO.)
(PRINCIPLE RESIDENCE)

39. PROPERTY CITY
TN

40. ZIP CODE
– 0 0 0 0

41. MAILING ADDRESS (C/O Person's Name, P.O. Box, or ROUTE NO. ONLY)

46. MAILING ADDRESS STATUS
FOR BLOCKS 41-45 ONLY
Permanent ☐ Temporary ☐ GIVE REASON FOR USE IN REMARKS

42. MAILING CITY | 43. STATE | 44. COUNTRY | 45. ZIP CODE
– 0 0 0 0

47. APPLICANT LOCATION - CHOOSE 1
☐ LIVING ON PROPERTY
☐ NOT LIVING ON PROPERTY
○ IN NURSING HOME
○ AT RELATIVE'S HOME
○ OTHER
YEAR RELOCATED:
GIVE REASON FOR RELOCATION IN REMARKS
IS HOUSE RENTED?
☐ NO ☐ YES
LEASE TERM_____ (IN MONTHS)

48. THE INCOME LIMIT IS: **$28,270**

ANNUAL 2013 INCOME

	APPLICANT	SP/CO/RM
SSA	$	$
SSI	$	$
RET/PEN	$	$
VA	$	$
WORKERS' COMP	$	$
SALARY/WAGES	$	$
DIV/INT	$	$
OTHER	$	$
TOTAL	$	$
NO INCOME	☐	☐

GRAND TOTAL $

49. ☐ CO-OWNER'S LAST NAME ☐ SPOUSE'S LAST NAME
☐ RESIDENT REMAINDER'S LAST NAME

50. FIRST NAME | 51. MI

ARE YOU MARRIED? - CHOOSE 1
☐ NO
☐ YES - COMPLETE BLOCKS 48, 49-55 AND 85 OR COMPLETE F-10 FORM
SPOUSAL INFORMATION IS REQUIRED REGARDLESS OF OWNERSHIP OR RESIDENCY.

52. SOCIAL SECURITY NUMBER | 53. MEDICARE CLAIM NUMBER | MED. CODE

54. BIRTH DATE
MONTH DAY YEAR

55. GENDER
MALE ☐
FEMALE ☐

COMPLETE BLOCKS 56-78 **ONLY** WHEN APPLICANT HAS TWO (2) RECEIPTS ON WHICH TAX RELIEF IS TO BE PAID. ***EXAMPLE***: MOBILE HOME / LAND SPLIT, OR COUNTY / CITY

56. SECOND PARCEL #: CITY #	57. DI	58. MAP	59. GROUP	60. CNTL MAP	61. PARCEL	62. PI	63. SI	64. SSD1	65. SSD2	66. SSD3

67. COUNTY TAX ISSUE PAYMENT TO: ☐ Applicant ☐ County $____	68. DATE TAXES PAID (MONTH / DAY / YEAR)	69. 25% ASSESSMENT RESIDENTIAL ONLY	70. TAX RATE	71. RECEIPT #	72. TAX BILL AMOUNT
73. CITY TAX ISSUE PAYMENT TO: ☐ Applicant ☐ City $____	74. DATE TAXES PAID (MONTH / DAY / YEAR)	75. 25% ASSESSMENT RESIDENTIAL ONLY	76. TAX RATE	77. RECEIPT #	78. TAX BILL AMOUNT

79. DECEASED OWNERS: LAST NAME	FIRST NAME	RELATION	YEAR OF DEATH
		1. ☐ SPOUSE 3. ☐ SIBLING 2. ☐ PARENT 4. ☐ OTHER	
		1. ☐ SPOUSE 3. ☐ SIBLING 2. ☐ PARENT 4. ☐ OTHER	
		1. ☐ SPOUSE 3. ☐ SIBLING 2. ☐ PARENT 4. ☐ OTHER	

Deadline for taking application and paying taxes is 35 days after the property tax delinquency date.

To avoid penalty and interest, total tax must be paid by delinquency date.

80. HAVE YOU RECEIVED TAX RELIEF IN TENNESSEE BEFORE? ☐ NO ☐ YES

IF YES, GIVE COUNTY NAME. ________________

82. Certification by Collecting Official:

I assert that I have exercised reasonable care and am satisfied that the applicant understood the following:

(a) **all changes of spouse and owners were to be listed**: and

(b) **all income from all sources for applicant's spouse and each owner was to be listed and was not to exceed the income limit**; and

(c) **intentionally providing false information could subject the applicant to penalty and interest charges in addition to immediate repayment of any tax relief received for years in which false information was provided.**

I further assert that I detect no condition in this application/voucher, which would necessitate any documentation from this applicant in addition to that submitted.

☐ **Trustee or**
☐ **City Collecting Official:**

81. Comments: (Please Print)

____

DID YOU FILE A FEDERAL TAX RETURN FOR 2013? ☐ YES ☐ NO

I certify this information to be correct and understand that the information I have provided is subject to verification through matching programs with the social security administration. I understand I am subject to penalty and interest for intentionally providing false information.

83. APPLICATION DATE: __ / __ / 20__

84. APPLICANT'S SIGNATURE: ________________

85. SPOUSE'S/CO-OWNER'S/RESIDENT REMAINDER'S SIGNATURE: ________________

86. WITNESS TO SIGNATURE MARK - This is to certify that we have witnessed the signing of this application by:

NOTE: Signature mark requires two witnesses.

Witness ________________
Address ________________

Witness ________________
Address ________________

BATCH # *(TRP Office Use Only)*	**DATE RECEIVED** *(TRP Office Use Only)*