

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. 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 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.

DISABLED VETERAN HOMEOWNER

PROPERTY TAX RELIEF

2014



COMPTROLLER OF THE TREASURY
DIVISION OF PROPERTY ASSESSMENTS

ELIGIBILITY REQUIREMENTS FOR A DISABLED VETERAN

- ◆ 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.
- ◆ Must own and use property on which you apply 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 \$175,000. If your residence is a mobile home, a copy of your title or bill of sale is required.

✓ 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

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.

IF YOU HAVE QUESTIONS, CONTACT

COUNTY TRUSTEE'S OFFICE
OR
CITY COLLECTING OFFICIAL'S OFFICE

ELIGIBILITY REQUIREMENTS FOR A WIDOW(ER) OF A DISABLED VETERAN

- ◆ 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 following categories must be met:
 - 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.
 - 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.
- ◆ 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 \$175,000. If your residence is a mobile home, a copy of your title or bill of sale is required.
- ◆ A surviving spouse must have been married to the veteran at the time of death and may not have remarried in order to be eligible.

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.

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

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

1. OWNERSHIP - CHOOSE 1 SOLE OWNER CO-OWNERS

2. LIFE ESTATE - CHOOSE 1 NO YES

3. MOBILE HOME - CHOOSE 1 NO YES

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) WIDOWER OF DISABLED VETERAN (F-16S)

29. LAST NAME

30. FIRST NAME

31. MI

32. ADDITIONAL OWNER(S) IF MORE THAN TWO (2) OWNERS, ATTACH F-10(S).

33. SOCIAL SECURITY NUMBER

34. MEDICARE CLAIM NUMBER

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

40. ZIP CODE

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

42. MAILING CITY

43. STATE

44. COUNTRY

45. ZIP CODE

46. MAILING ADDRESS STATUS FOR BLOCKS 41-45 ONLY Permanent Temporary

47. APPLICANT LOCATION - CHOOSE 1 LIVING ON PROPERTY NOT LIVING ON PROPERTY IN NURSING HOME AT RELATIVE'S HOME OTHER

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

49. CO-OWNER'S LAST NAME

50. FIRST NAME

51. MI

52. SOCIAL SECURITY NUMBER

53. MEDICARE CLAIM NUMBER

54. BIRTH DATE MONTH DAY YEAR

55. GENDER MALE FEMALE

56. TAXES PAID BY MORTGAGE COMPANY. PAY APPLICANT

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

GRAND TOTAL \$

| | | | | | | | | | | | |
|---|-----------|---------------------------------------|--|--|--|--|--------|---------------------|----------|---|---------------------------------------|
| 56. | CITY # | 57. DI | 58. MAP | 59. GROUP | 60. CNTL MAP | 61. PARCEL | 62. PI | 63. SI | 64. SSD1 | 65. SSD2 | 66. SSD3 |
| SECOND PARCEL #: | | | | | | | | | | | |
| 67. COUNTY TAX ISSUE PAYMENT TO: <input type="checkbox"/> Applicant <input type="checkbox"/> 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: <input type="checkbox"/> Applicant <input type="checkbox"/> 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 | 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. | | | | | | |
| | | | 1. <input type="checkbox"/> SPOUSE 3. <input type="checkbox"/> SIBLING | | | | | | | | |
| | | | 2. <input type="checkbox"/> PARENT 4. <input type="checkbox"/> OTHER | | | | | | | | |
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| | | | 2. <input type="checkbox"/> PARENT 4. <input type="checkbox"/> OTHER | | | | | | | | |
| 80. HAVE YOU RECEIVED TAX RELIEF IN TENNESSEE BEFORE? <input type="checkbox"/> NO <input type="checkbox"/> 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. | | | | | | | | | | | |
| <input type="checkbox"/> Trustee or <input type="checkbox"/> City Collecting Official: _____ | | | | | | DID YOU FILE A FEDERAL TAX RETURN FOR 2013? <input type="checkbox"/> YES <input type="checkbox"/> NO | | | | | |
| 81. Comments: (Please Print) _____ | | | | | | | | | | | |
| 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) | | | | | | | |

