

## 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 state 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 a co-owner 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**

## ELIGIBILITY REQUIREMENTS

### ELDERLY

- You must be 65 on or before 12/31/2020.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

**\$30,700**

Maximum 2019 income of the applicant, spouse, co-owner, and resident remainder

**\$29,000**

Maximum market value on which tax relief is calculated

### DISABLED

- You must be disabled on or before 12/31/2020.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

**\$30,700**

Maximum 2019 income of the applicant, spouse, co-owner, and resident remainder

**\$29,000**

Maximum market value on which tax relief is calculated

### DISABLED VETERAN

- You must be rated permanently and totally disabled on or before 12/31/2020.
- You must own your home and use it as your primary residence.
- You must complete a 2020 F-16. This form is a consent form for the release of disability and income information from the Department of Veterans Affairs.

**\$175,000**

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 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.
- You must complete a 2020 F-16S. This form is a consent form for the release of disability and income information from the Department of Veterans Affairs.

**\$175,000**

Maximum market value on which tax relief is calculated

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

**[tncot.cc/taxrelief](https://tncot.cc/taxrelief)**

## 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 2020 property tax bill(s). The deadline to apply is 35 days after the delinquency date. Taxes must be paid at this time.

## How can I check my application status?

Visit our website:

**[tncot.cc/taxrelief](https://tncot.cc/taxrelief)**

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

 [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 Fifth Avenue North  
Nashville, TN 37243-3400



**[tncot.cc/taxrelief](https://tncot.cc/taxrelief)**



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# 2020 PROPERTY TAX RELIEF PROGRAM



ELDERLY  
HOMEOWNERS

DISABLED  
HOMEOWNERS

Who can  
apply?

DISABLED  
VETERAN  
HOMEOWNERS

WIDOW(ER) OF  
DISABLED  
VETERAN  
HOMEOWNERS

  
**TENNESSEE  
COMPTROLLER  
OF THE TREASURY**