## 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 2021 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**

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 Rep. John Lewis Way N.
Nashville, TN 37243

**tncot.cc/taxrelief**

Comptroller of the Treasury. Authorization No. 307222, 23,000 Copies. This document was promulgated at a cost of $0.04 per copy. May 2021.

# 2021 PROPERTY TAX RELIEF PROGRAM

**Who can apply?**

- ELDERLY HOMEOWNERS
- DISABLED HOMEOWNERS
- DISABLED VETERAN HOMEOWNERS
- WIDOW(ER) OF DISABLED VETERAN HOMEOWNERS

TENNESSEE COMPTROLLER 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 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 12/31/2021.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

**$31,190** Maximum 2020 income of the applicant, spouse, co-owner, and resident remainder

**$29,100** Maximum market value on which tax relief is calculated

## DISABLED

- You must be disabled on or before 12/31/2021.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

**$31,190** Maximum 2020 income of the applicant, spouse, co-owner, and resident remainder

**$29,100** Maximum market value on which tax relief is calculated

## DISABLED VETERAN

- You must be rated permanently and totally disabled on or before 12/31/2021.
- You must own your home and use it as your primary residence.
- You must complete a 2021 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 2021 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**

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)