

## 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**

## ELIGIBILITY REQUIREMENTS

### ELDERLY

- You must be 65 on or before 12/31/2023.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

**\$33,460** Maximum 2022 income of the applicant, spouse, co-owner, and resident remainder

**\$30,900** 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 2023 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 12/31/2023.
  - \* 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 12/31/2023.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

**\$33,460** Maximum 2022 income of the applicant, spouse, co-owner, and resident remainder

**\$30,900** 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 2023 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 meet one of the disability requirements listed in the DISABLED VETERAN box.

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