

ELIGIBILITY REQUIREMENTS FOR A ELDERLY HOMEOWNER

- ◆ Must be 65 or older on or before December 31, 2009.
- ◆ Must provide evidence of age.
- ◆ Must own and use the property on which you are applying 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 2008 annual income for you, *your spouse and all other owners of the property cannot exceed **\$25,360**.
- ◆ 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 (after deduction of healthcare insurance premiums)
 - Veterans' Administration benefits
 - Workers' Compensation
 - Salaries or Wages
 - Interest or Dividends

** New legislation for 2009 requires the income of the applicant's spouse to be included, regardless of ownership.*

You may be required to provide documentation such as a copy of your tax return, 1099, W-2, etc.

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, 2009.
- ◆ 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 2008 annual income for you, *your spouse and all other owners of the property cannot exceed **\$25,360**. Refer to the list to the left for information regarding income sources.



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

WHEN DO I APPLY ?

You may apply beginning when you receive your 2009 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

<http://www.tn.gov/comptroller/pa/patxr.htm>

FREQUENTLY ASKED QUESTIONS

Will the state have a lien on my property if I accept tax relief?

NO. The state has no lien due to property tax relief you may receive.

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.

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 relief amount.

Can I receive relief on more than one property?

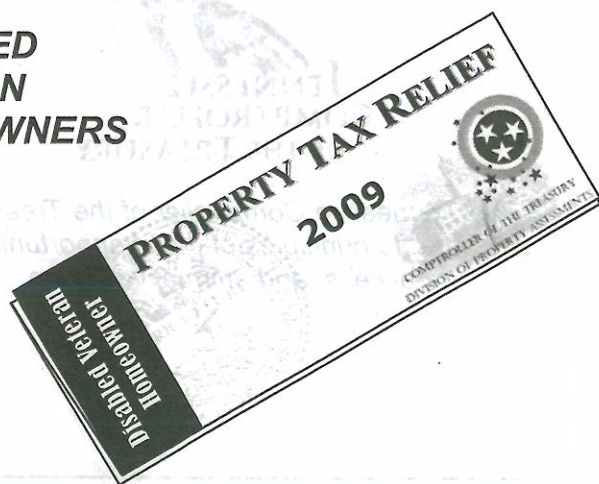
NO. You can only receive tax relief on your primary residence in any given tax year.

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 to the collecting official(s) before the deadline date along with payment of any balance due.

Also see the brochure for eligible

**DISABLED
VETERAN
HOMEOWNERS**



The Tennessee Comptroller of the Treasury is committed to principles of equal opportunity, equal access, and affirmative action.



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**Elderly or Disabled
Homeowner**

PROPERTY TAX RELIEF

2009



COMPTROLLER OF THE TREASURY
DIVISION OF PROPERTY ASSESSMENTS