

# TAX RELIEF / FREEZE FOR SENIOR HOMEOWNERS

## RESOURCE GUIDE FOR SENIOR HOMEOWNERS IN MIDDLE TN

Given the growth of Nashville and surrounding counties, property values are on the rise. That means an increase in property taxes which is a real concern for many older adults living on fixed incomes. If you are a senior homeowner you may qualify for one of the two programs offered in Tennessee. The following website lists the Property Tax Reappraisal Schedule: [www.comptroller.tn.gov/pa/Schedule.asp](http://www.comptroller.tn.gov/pa/Schedule.asp)

### Property Tax Freeze Program

Homeowners qualifying for this program will have their property taxes on their primary home frozen at a certain amount. As long as the homeowner continues to qualify and applies annually, the amount owed for that property will not change even if there is an increase.

Base tax amount may change for the homeowner when 1) improvements are made to the property resulting in an increase in value, 2) when the homeowner sells the primary property and purchases another residence.

#### Qualifications

- ⇒ Own your primary home and use as primary residence
- ⇒ Must be 65 by the end of the year in which you apply
- ⇒ Have an income that does not exceed the limit for that year. Visit the following webpage to locate your county's income limits: [www.comptroller.tn.gov/pa/pdf/TaxFreezeIncomeLimits2016List.pdf](http://www.comptroller.tn.gov/pa/pdf/TaxFreezeIncomeLimits2016List.pdf)

### Property Tax Relief Program

Tax relief is payment by the State of Tennessee to reimburse certain homeowners who meet the qualifications for a portion or all of the property taxes paid. You must still pay your property tax each year. The maximum market value on which the tax relief is calculated will be the first \$23,500 of your primary residence in 2016. Homeowners opting for this program will need to apply when you receive your county and/or city property tax bill. The deadline for applications is 35 days after the bill's due date. Taxes MUST be paid by this date too.

#### Qualifications

- ⇒ Must be 65 by the end of the year in which you apply
- ⇒ Must own home & use as primary residence
- ⇒ Maximum income for applicant, spouse & all owners of the house is \$29,180. Veteran or Widow(er) applicants do not have an income limit for 2016



The Council on Aging of Middle Tennessee strives to ensure that the community values, honors and supports older adults and caregivers by addressing unmet needs through information, advocacy and education and by being a catalyst for comprehensive solutions.

***\*All information was obtained from the Tennessee Comptroller of the Treasury, Division of Property Assessments and Council on Aging websites.***

## Resource Information TN Property Tax Freeze/Relief Programs

### To apply for Tax Relief or Tax Freeze Programs call:

⇒ County Trustee's Office

Cheatham	(615) 792-4298
Davidson	(615) 862-6133
Dickson	(615) 797-5320
Houston	(931) 289-4240
Humphreys	(931) 296-2144
Montgomery	(931) 648-5711
Robertson	(615) 384-4238
Rutherford	(615) 898-7705
Stewart	(931) 232-7026
Sumner	(615) 452-1260
Trousdale	(615) 374-2916
Williamson	(615) 790-5709
Wilson	(615) 444-0894

### For additional information for Tax Freeze Program Contact: Counties: Davidson, Montgomery, Rutherford, Sumner and Williamson contact:

Division of Property Assessments  
Laurie Pinkleton, Administrative County Specialist  
505 Deaderick St. Suite 1400, James K. Polk State Ofc.  
Nashville, TN 37243  
615-401-7802 or laurie.pinkleton@cot.tn.gov

### Counties: Cheatham, Dickson, Houston, Humphreys, Robertson, Stewart, Trousdale and Wilson contact:

Division of Property Assessments  
Dale Maxfield, Assessment Systems Coordinator  
505 Deaderick St. Suite 1400, James K. Polk State Ofc.  
Nashville, TN 37243  
615-401-7802 or dale.maxfield@cot.tn.gov

**More information is available at:  
Tennessee Comptroller of the Treasury (615) 741-2775  
[www.comptroller.tn.gov/pa/patxr.asp](http://www.comptroller.tn.gov/pa/patxr.asp)**