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State of Tennessee Property Tax Freeze Program

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In November 2006, Tennessee voters approved an amendment to [Article II, Section 28](#) of the Tennessee Constitution giving the General Assembly the authority by general law to authorize counties and/or municipalities to implement a local option property tax freeze for taxpayers 65 years of age or older.

In its 2007 session, the 105th General Assembly enacted the [Property Tax Freeze Act](#) which establishes the tax freeze and authorizes the legislative body of any county and/or municipality to adopt the property tax freeze program. The Act became effective on July 1, 2007.

Provisions

Homeowners qualifying for the program will have the property taxes on their principal residence frozen at a base tax amount, which is the amount of taxes owed in the year they first qualify for the program. Thereafter, as long as the owner continues to qualify for the program, the amount of property taxes owed for that property will not change, even if there is a property tax rate increase.

In order to qualify, the homeowner must file an application annually and must:

- Own their principal place of residence in a participating county and/or city
- Be 65 years of age or older by the end of the year in which the application is filed
- Have an income from all sources that does not exceed the county income limit established for that tax year

In counties or municipalities participating in the Tax Freeze Program, application may be made to the county Trustee or city collecting official.

The state Comptroller's Office will calculate the income limit for each county annually using a formula outlined in state law.

Situations where the base tax amount would change for a homeowner are:

- When improvements are made to the property resulting in an increase in its value

- When the homeowner sells their home and purchases another residence

The tax freeze is available only on the principal place of residence of the qualifying homeowner located in a participating county or city.