

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. The Tax Relief section processes these applications and determines eligibility for the program. Each year over 100,000 individuals receive benefits from this \$41,000,000 plus program.

The Tax Relief Program began in 1973, as a result of the 1972 "Question 3" constitutional amendment.

[TCA 67-5-701 through 67-5-704](#)



The Rundown on Ratios and Equalization



Tennessee Property Tax Relief

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Property Tax Relief Program

About the Program

Tennessee state law provides property tax relief for homeowners who qualify in one of four classifications. The applying homeowner must qualify as either *elderly*, *disabled*, *disabled veteran*, or as the *surviving spouse of a disabled veteran*.

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The Property Tax Relief Program

General Property Tax Relief Questions & Answers

- ✓ Are tax relief recipients exempt from paying property taxes?
- ✓ How much tax relief will I get?

- ✓ Will my tax relief check be the same each year?
- ✓ How long does it take to process an application?
- ✓ Are tax relief checks forwarded?
- ✓ What should I do if I will be away from my home for an extended period of time?
- ✓ Can I receive relief on more than one property?
- ✓ What happens next year if I am approved for tax relief?
- ✓ Can I receive tax relief if I am unable to provide my spouse's information/income/signature?
- ✓ Can I get tax relief if I have an irrevocable trust?

For additional information see the following brochure:

Applications can be obtained from your local county trustee's office and city collecting official's office. Click [here](#) to locate a County Trustee or [here](#) to locate a city collecting official.

For more information, contact:

State of TN Tax Relief Department

Main Phone Line: 615.747.8871

Main Phone Line (Toll Free): 1.800.221.9927

Email: TRInfo@cot.tn.gov

Related Links

Tax Relief Application Status Search