

Tax Deferral for Elderly and Disabled Homeowners

[Home Departments Trustee](#)

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Tax Deferral Program for residents of Davidson County
(Tennessee Code Annotated 7-64-101)

If you are a single person age sixty-five (65) years of age or older, or to any married couple of which both are sixty-five (65) years of age or older or to any person who is totally and permanently disabled or to any family group which has more than one (1) person residing permanently in the principal residence, and are sixty-five (65) years of age or older, or totally and permanently disabled, whose combined gross income, as defined by the Internal Revenue Code is less than twenty-five thousand dollars (\$25,000) a year, you may be eligible for this program.

If you qualify for this program, the current taxes on your residence may be deferred until the death of the person receiving the deferral or the residence is sold, and shall be subject to simple interest at the rate of six percent (6%) a year. If a mortgage exists on the property, a letter of agreement will be required from the Mortgage Company. You have until December 31 of each tax year to apply. All participants must reapply each year.

If you are interested in this program and feel you may qualify, please contact our office at 615-862-6330 and our staff will answer any questions you may have.

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NOTE: When writing checks, please make checks payable to:

Metropolitan Trustee

PO Box 196358

Nashville, TN 37219-6358

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- [Keep my Tennessee Home](#)

Important - There is a 2.55% processing fee (\$2.00 minimum charge) for taxes paid with a credit or debit card. There is a \$1.00 processing fee for taxes paid with an E-Check. These fees are not retained by Metropolitan Government.

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