
(a) The state board of equalization, through the division of property assessments, shall be charged with the implementation of §§ 67-5-702 -- 67-5-704, and shall promulgate all necessary rules, regulations and procedures for their implementation.

(b) "Taxpayer" includes any owner of a mobile home whose mobile home is located on land owned by a taxpayer other than the owner of the mobile home. In the event a mobile home owned by a taxpayer is located on land owned by another individual, the assessor of property shall be required to certify to the division of property assessments the assessed value of such mobile home in order that the amount of taxes to be reimbursed to such taxpayer can be computed.

(c) Property tax relief as provided in this part is obtainable by application submitted to the collecting official using a form approved by the state board of equalization. The collecting official shall make a preliminary determination of eligibility and forward the application to the state for final approval. The collecting official may allow the applicant a credit for the projected amount of property tax relief if the applicant appears from the application to be eligible and submits the balance of property taxes due at the time the credit is given. The collecting official may present evidence of the credit in an approved form to the director of the division of property assessments, who shall thereupon authorize payment to the tax jurisdiction of the amount for which the applicant was credited in taxes. If later processing of the application indicates the applicant was ineligible or the credit was otherwise issued in error, the state shall notify the applicant and the collecting official and may recover the erroneous payment from the tax jurisdiction. The amount represented by the erroneous payment shall thereupon become due and payable by the applicant as property taxes, but the taxes shall not accrue delinquency penalty or interest until sixty (60) days from the date of notification to the applicant.

(d) (1) All taxpayers otherwise eligible for tax relief under §§ 67-5-702 -- 67-5-704, but who fail to apply for a refund or present a credit voucher for credit on their taxes within thirty-five (35) days from the date taxes in the jurisdiction become delinquent for that year, shall be deemed ineligible for such relief for that tax year. Nothing in this subdivision (d)(1) shall be construed to require the payment of the full amount of taxes by the delinquency date as a condition of eligibility for tax relief.

(2) All applications for refunds or presentments of credit vouchers shall be valid only if received in the office of the division of property assessments by May 5 following the last date such applications or presentments may be made or within thirty (30) days from the deadline established in subdivision (d)(1), whichever is later.

(e) (1) The comptroller of the treasury shall annually estimate the cost of the tax relief program at the current income limit, and shall estimate the annual income limit for eligibility likely to maintain the property tax relief program at a constant level of expenditure, and shall provide these estimates to the department of finance and administration as part of the budget preparation process and, at the same time, provide these estimates to the members of the general assembly.

(2) The comptroller of the treasury may provide the department and the general assembly such other information on program costs or limits as may be desirable or necessary.

(3) If the comptroller determines that annual appropriations will be insufficient to permit full payment of claims reflecting the income and value standards established in this part or in the annual appropriations act, the comptroller shall calculate and apply a factor to uniformly adjust individual payments to permit all timely claims to be paid within the limits of the appropriation. Promptly upon making this determination and calculating the appropriate factor, the comptroller shall notify local collecting officials and the commissioner of finance and administration.
(f) (1) Under no condition shall any taxpayer receive tax relief for property taxes paid on more than one (1) place of residence for any tax year.

(2) Tax relief shall be provided to only one (1) recipient for a given property for any tax year, per taxing jurisdiction.

(g) (1) Any taxpayer who willfully provides false information concerning the taxpayer's income or other information relative to eligibility for tax relief shall immediately repay to the state the full amount of any tax relief received as a result of such false information, plus an amount equal to the penalty and interest calculated according to the rates specified in former § 67-1-801(b) [repealed].

(2) Any person who received tax relief payments in error for any tax year or years shall repay the state the amount received in error, but there shall be a bar against collection of such repayments, unless demand is made within two (2) years following the due date for the tax year to which the erroneous payments relate. Such person may reapply and may obtain tax relief for a subsequent tax year; provided, that eligibility is established and such person either pays the full amount of repayment due or applies one half (1/2) of the tax relief amount for which the person may be eligible to repay the state for amounts received in error until such time as no further repayment is due. The limited liability and right to reapply afforded in this subdivision (g)(2) shall not be available to persons who willfully provide false information concerning eligibility. Repayment shall not be required of a person where the social security administration, the department of human services, the veterans' administration, the railroad retirement board, or some other similar governmental or private entity first determines a person to be eligible for property tax relief but later determines that the person was ineligible.

(h) Other provisions of the law to the contrary notwithstanding, if a taxpayer eligible for tax relief pursuant to § 67-5-702 or § 67-5-703 dies after applying for tax relief or after receiving a voucher, the surviving spouse, and only the surviving spouse, shall be qualified to present to the collecting official the tax relief voucher selected for the deceased and to receive a final payment for the tax year for which the voucher was selected, unless the taxes were paid prior to the taxpayer's death. If the taxes were paid at the time application was made and prior to the taxpayer's death, either the surviving spouse or any duly appointed personal representative of the decedent may receive the payment.

(i) If a governmental entity acquires an interest in real property that divides a contiguous parcel into two (2) or more noncontiguous parcels, then for tax relief purposes pursuant to §§ 67-5-702 -- 67-5-704, such noncontiguous parcels shall be considered to be one (1) contiguous parcel. This section shall apply to any such acquisition creating two (2) or more noncontiguous parcels on or after January 1, 1981.

(j) (1) The legislative bodies of counties, municipalities and metropolitan forms of government may, by act of the local legislative body, provide for the appropriation of funds for tax relief for elderly low-income homeowners as described in § 67-5-702, for disabled homeowners as described in § 67-5-703, and for disabled veterans as described in § 67-5-704; provided, that in no event shall the total relief allowed by the state and counties, municipalities or metropolitan forms of government exceed the total taxes actually paid.

(2) The ordinance authorized by subdivision (j)(1) shall include provisions that only those taxpayers who qualify under §§ 67-5-702 -- 67-5-704 are eligible for such additional tax relief, and that the eligible taxpayers shall have previously applied for and obtained the relief authorized by § 67-5-702, § 67-5-703 or § 67-5-704.

(k) The director of the division of property assessments is authorized to waive application of any deadline imposed by this section upon determining that the failure to meet the deadline was excusable for good and reasonable cause as the phrase is used in § 67-1-803. No deadline may be extended hereunder beyond December 31 of the year following the tax year.

(l) Any municipality within that county may, upon ordinance or resolution of the legislative body, enter into a contract with another collecting official within the same county for the purpose of outsourcing the processing of tax relief applications received from taxpayers. The collecting official shall submit such applications and supporting documents to the state for tax relief processing.
Financial records filed for purposes of income verification, including financial information reported on any application, shall be confidential and shall not be subject to inspection under the Tennessee public records law, compiled in title 10, chapter 7, but shall be available to local or state officials who administer, enforce, or audit the tax relief program or requirements under §§ 67-5-701 -- 67-5-703.


(a) (1) There shall be paid from the general funds of the state to certain low-income taxpayers sixty-five (65) years of age or older the amount necessary to pay or reimburse such taxpayers for all or part of the local property taxes paid for a given year on that property that the taxpayer owned and used as the taxpayer's residence as provided in this part.

(2) For tax year 2007 and thereafter, the taxpayer's annual income from all sources shall not exceed twenty-four thousand dollars ($24,000), or such other amount as set forth in the general appropriations act. This annual income limit shall be adjusted each tax year to reflect the cost of living adjustment for social security recipients as determined by the social security administration and shall be rounded to the nearest ten dollars ($10.00). The income attributable to the applicant for tax relief shall be the income of all owners of the property, the income of applicant's spouse and the income of any owner of a remainder or reversion in the property if the property constituted the person's legal residence at any time during the year for which tax relief is claimed. Any portion of social security income, social security equivalent railroad retirement benefits, and veterans entitlements required to be paid to a nursing home for nursing home care by federal regulations shall not be considered income to an owner who relocates to a nursing home.

(3) (A) Such reimbursement shall be paid on the first twenty-seven thousand dollars ($27,000), or such other amount as set forth in the general appropriations act or as adjusted pursuant to subdivision (a)(3)(B), of the full market value of such property. 

(B) Beginning for tax year 2018, and each subsequent tax year, the amount on which reimbursement shall be paid under subdivision (a)(3)(A) shall be increased annually to reflect inflation, as measured by the United States bureau of labor statistics consumer price index for all urban consumers and shall be rounded to the nearest one hundred dollars ($100). The comptroller of the treasury shall notify taxpayers of any change in dollar amounts made pursuant to this subdivision (a)(3)(B) and post the information in a readily identifiable location on the comptroller's website. The annual percentage changes used in this calculation shall be no less than zero percent (0%) and no more than three percent (3%).

(b) (1) In determining the amount of relief to a taxpayer, the effective assessed value on the first twenty-seven thousand dollars ($27,000), or such other amount as set forth in the general appropriations act or as adjusted pursuant to subdivision (a)(3)(B), of full market value shall be multiplied by a tax rate that has been adjusted to reflect the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.

(2) The effective assessed value shall be determined by multiplying the full market value of the property up to twenty-seven thousand dollars ($27,000), or such other amount as set forth in the general appropriations act or as adjusted pursuant to subdivision (a)(3)(B), by twenty-five percent (25%).

(3) The full market value of the property shall be determined by adjusting the appraised value of the property as shown on the records of the assessor of property by a factor that reflects the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.
(c) Taxpayers who become sixty-five (65) years of age on or before December 31 of the year for which application is made for property tax relief and are otherwise eligible shall be qualified as elderly low-income homeowners.

(d) Elderly low-income homeowners shall continue to qualify for property tax relief while the taxpayer is temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility if the taxpayer indicates an intent to return to the residence when recovered sufficiently.

(e) For purposes of this section, an elderly low-income homeowner's residence shall be determined in accordance with the principles set forth by § 2-2-122.

(f) Elderly low-income homeowners who were temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility during the period beginning on or after October 3, 2017, and prior to April 12, 2018, and whose reimbursement under this section ceased during such period as a result of such temporary relocation, shall receive reimbursement retroactively for such period, and shall continue to receive such reimbursement in accordance with this section on or after April 12, 2018.


67-5-703. Disabled homeowners.

(a) (1) There shall be paid from the general funds of the state to certain taxpayers who are totally and permanently disabled, as may be determined by rules and regulations of the state board of equalization, the amount necessary to pay or reimburse such taxpayers for all or part of the local property taxes paid for a given year on that property that the taxpayer owned and used as the taxpayer's residence as provided in this section.

(2) For tax year 2007 and thereafter, the taxpayer's annual income from all sources shall not exceed twenty-four thousand dollars ($24,000), or such other amount as set in the general appropriations act. The annual income limit shall be adjusted each tax year to reflect the cost of living adjustment for social security recipients as determined by the social security administration and shall be rounded to the nearest ten dollars ($10.00). The income attributable to the applicant for tax relief shall be the income of all owners of the property, the income of applicant's spouse and the income of any owner of a remainder or reversion in the property if the property constituted the person's legal residence at any time during the year for which tax relief is claimed. Any portion of social security income, social security equivalent railroad retirement benefits, and veterans entitlements required to be paid to a nursing home for nursing home care by federal regulations shall not be considered income to an owner who relocates to a nursing home.

(3) (A) Such reimbursement shall be paid on the first twenty seven thousand dollars ($27,000), or such other amount as set forth in the general appropriations act or as adjusted pursuant to subdivision (a)(3)(B), of the full market value of such property.

(B) Beginning for tax year 2018, and each subsequent tax year, the amount on which reimbursement shall be paid shall be increased annually to reflect inflation, as measured by the United States bureau of labor statistics consumer price index for all urban consumers and shall be rounded to the nearest one hundred dollars ($100). The comptroller of the treasury shall notify taxpayers of any change in dollar amounts made pursuant to this subdivision (a)(3)(B) and post the information in a readily identifiable location on the comptroller's website. The annual percentage changes used in this calculation shall be no less than zero percent (0%) and no more than three percent (3%).
(b) (1) In determining the amount of relief to a taxpayer, the effective assessed value on the first twenty seven thousand dollars ($27,000), or such other amount as set forth in the general appropriations act or as adjusted pursuant to subdivision (a)(3)(B), of full market value shall be multiplied by a tax rate that has been adjusted to reflect the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.

(2) The effective assessed value shall be determined by multiplying the full market value of the property up to twenty seven thousand dollars ($27,000), or such other amount as set forth in the general appropriations act or as adjusted pursuant to subdivision (a)(3)(B), by twenty-five percent (25%).

(3) The full market value of the property shall be determined by adjusting the appraised value of the property as shown on the records of the assessor of property by a factor that reflects the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.

(c) Taxpayers who become totally and permanently disabled on or before December 31 of the year for which application is made for property tax relief and are otherwise eligible shall be qualified as disabled homeowners.

(d) Any information concerning the disability status of a disabled homeowner shall be confidential and shall not be subject to inspection under Tennessee public records law, compiled in title 10, chapter 7, but shall be available to local or state officials who administer, enforce, or audit the tax relief program or requirements under this section.

(e) Disabled homeowners shall continue to qualify for property tax relief while the taxpayer is temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility if the taxpayer indicates an intent to return to the residence when recovered sufficiently.

(f) For purposes of this section, a disabled homeowner's residence shall be determined in accordance with the principles set forth by § 2-2-122.

(g) Disabled homeowners who were temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility during the period beginning on or after October 3, 2017, and prior to April 12, 2018, and whose reimbursement under this section ceased during such period as a result of such temporary relocation, shall receive reimbursement retroactively for such period, and shall continue to receive such reimbursement in accordance with this section on or after April 12, 2018.


(a) (1) There shall be paid from the general funds of the state to certain disabled veterans the amount necessary to pay or reimburse such taxpayers for all or part of the local property taxes paid for a given tax year on that property that the disabled veteran owned and used as the disabled veteran's residence as provided in this section.

(2) Such reimbursement shall be paid on the first one hundred seventy-five thousand dollars ($175,000) of the full market value of such property.

(3) In determining the amount of relief to a taxpayer, the effective assessed value on the first one hundred seventy-five thousand dollars ($175,000) of full market value shall be multiplied by a tax rate that has
been adjusted to reflect the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.

(4) The effective assessed value shall be determined by multiplying the full market value of the property up to one hundred seventy-five thousand dollars ($175,000) by twenty-five percent (25%).

(5) The full market value of the property shall be determined by adjusting the appraised value of the property as shown on the records of the assessor of property by a factor that reflects the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.

(b) For the purposes of this section, a "disabled veteran" means a person who has served in the armed forces of the United States, and who has:

(1) Acquired in connection with such service a disability from paraplegia or permanent paralysis of both legs and lower part of the body resulting from traumatic injury or disease to the spinal cord or brain, or from legal blindness, or from loss or loss of use of two (2) or more limbs from any service-connected cause;

(2) Acquired one hundred percent (100%) permanent total disability, as determined by the United States veterans' administration, and such disability resulting from having served as a prisoner of war; or

(3) Acquired service-connected permanent and total disability or disabilities, as determined by the United States department of veterans' affairs.

(c) Under no conditions shall property tax relief extend to any person who was dishonorably discharged from any of the armed services.

(d) The determination of the United States veterans' administration concerning the disability status of a veteran shall be conclusive for purposes of this section.

(e) Property tax relief shall also be extended to the surviving spouse of a disabled veteran who, at the time of the disabled veteran's death, was eligible for disabled veterans' property tax relief. If a subsequent amendment to the law concerning eligibility as a disabled veteran would have made the deceased veteran eligible for disabled veterans' property tax relief, then property tax relief shall also be extended to the surviving spouse. A surviving spouse shall continue to qualify for disabled veterans' property tax relief as long as the surviving spouse:

(1) Does not remarry;

(2) Solely or jointly owns the property for which tax relief is claimed; and

(3) Uses the property for which tax relief is claimed exclusively as a home.

(f) Property tax relief shall also be extended to the surviving spouse of a veteran whose death results from a service-connected, combat-related cause, as determined by the United States veterans' administration; provided, that:

(1) The surviving spouse does not remarry; and

(2) The property for which tax relief is claimed is owned by and used exclusively by the surviving spouse as a home.

(g) Property tax relief shall also be extended to the surviving spouse of a soldier whose death results from being deployed, away from any home base of training and in support of combat or peace operations; provided, that the surviving spouse:

(1) Does not remarry;

(2) Solely or jointly owns the property for which tax relief is claimed; and
(3) Uses the property for which tax relief is claimed exclusively as a home.

(h) The refund provided by this section shall be in lieu of any payment under § 67-5-702 or § 67-5-703.

(i) Any information concerning the disability status of a disabled veteran or the death of a soldier shall be confidential and shall not be subject to inspection under Tennessee public records law, compiled in title 10, chapter 7, but shall be available to local or state officials who administer, enforce, or audit the tax relief program or requirements under this section.

(j) A disabled veteran shall continue to qualify for property tax relief while the disabled veteran is temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility if the disabled veteran indicates an intent to return to the residence when recovered sufficiently.

(k) For purposes of this section, a disabled veteran's residence shall be determined in accordance with the principles set forth by § 2-2-122.

(l) Disabled veterans who were temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility during the period beginning on or after October 3, 2017, and prior to April 12, 2018, and whose reimbursement under this section ceased during such period as a result of such temporary relocation, shall receive reimbursement retroactively for such period, and shall continue to receive such reimbursement in accordance with this section on or after April 12, 2018.

(m) As used in this section, “disabled veteran” includes the veteran's otherwise qualified surviving spouse.