

Tax Relief Program:

The tax relief program was approved by Tennessee voters in a 1973 constitutional amendment referendum. The TAX RELIEF of 1973 permits local governments to implement the program, and Metropolitan Nashville-Davidson County established a Property Tax Relief program. Under the program, qualifying homeowners age 65 or older, disabled homeowners, as well as disabled veteran homeowners or their surviving spouses receive tax relief from the taxes due on their property.

The Davidson County Trustee's Office administers a state and city funded Property Tax Relief Program to assist elderly, disabled, and disabled veteran homeowners. For applicants who qualify, the State of Tennessee and the Nashville Davidson County Government will pay or reimburse a portion of their property taxes for their primary residence.



How to enroll for Tax Relief or Tax Freeze

To see if you qualify for these programs, use our automated system by calling 615-862-6303

To apply for these programs, please call the office at 615-862-6330

Or go online to create an appointment at <https://www.nashville.gov/trustee>



Tax Freeze Program:

The tax freeze program was approved by Tennessee voters in a November, 2006 constitutional amendment referendum. The Tax Freeze Act of 2007 permits local governments to implement the program, and Metropolitan Nashville-Davidson County became the first jurisdiction in the state to establish a tax freeze program.

Under the program, qualifying homeowners age 65 and older can "freeze" the tax due on their property at the amount for the year they qualify, even if tax rates increase.

CONNECT

(615) 862-6330

Howard Office Bldg
700 President Ronald Reagan Way
Nashville, Tennessee 37210

[nashville.gov/trustee](https://www.nashville.gov/trustee)



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PROPERTY TAX RELIEF

PRESENTED BY

ERICA GILMORE

Metropolitan Trustee





TAX RELIEF FOR DISABLED VETERANS

Requirements:

- Driver's license or State ID
- Applicant must own and live on property
- Applicant's name must be on the deed
- Must not have been dishonorably discharged and must have been disabled by December 31, 2024
- Spouses of deceased disabled veterans who may qualify must provide a death certificate and veteran's social security number

Veterans qualify if they have:

1. A service-connected disability; i.e. paraplegia or permanent paralysis of both legs and lower part of body resulting from traumatic injury, or disease to the spinal cord or brain, or loss of two or more limbs, legal blindness
2. Total and permanent disability rating from a service connected disability
3. 100% total and permanent disability rating from being a prisoner of war

*Property tax relief shall be extended to the surviving spouse of a disabled veteran who at the time of death as eligible for property tax relief, if they have not remarried.

TAX RELIEF FOR SENIORS

Homeowner must be 65 by 12-31-2024

The combined 2023 income of all owners, and married couples, even if both names are not on the deed, cannot exceed \$33,460.

Requirements:

- Proof of Age: Driver's License or State ID
- Applicant must own and live on property
- Applicant's name must be on the deed
- Proof of Residence: Voter's registration card
- 2023 Federal Income tax return with all supporting documents – spouse included or 2023 Bank Statement (1 month)
- Medicare card

2023 annual income determined by sources including, but not limited to:

- Social Security less Medicare deduction (please provide 2023 SSA-1099)
- Retirement, IRA, or pension benefits
- Veteran's Administration benefits
- Workers' Compensation Salaries or Wages
- Interest or Dividends

TAX RELIEF FOR SPOUSES OF DECEASED HOMEOWNER

When an applicant is deceased, property tax relief shall be extended to the surviving spouse who at the time of death was eligible for property tax relief. If there is no surviving spouse and the voucher was not used by applicant prior to death, there is no proration and the voucher will not be honored.

TAX RELIEF FOR THE DISABLED

The combined 2023 income of all owners, and married couples, even if both names are not on the deed, cannot exceed \$33,460.

Requirements:

- Proof of Disability: Current SSA or SSI award letter. Must have been disabled by Dec. 31, 2024
- Applicant must own and live on property
- Applicant's name must be on the deed
- Proof of Residence: Driver's license, State ID, or voter's registration
- 2023 Federal Income tax return with all supporting documents – spouse included
- Medicare card

TAX FREEZE

Homeowner must be 65 by 12-31-2023

The combined 2023 income all owners, and married couples, even if both names are not on the deed, cannot exceed \$60,000.

Requirements:

- Proof of Age: Driver's License or State ID
- Proof of Residence: Voter's registration
- 2023 Federal Income Tax return with all supporting documents – spouse included
- Medicare card

2023 annual income determined by sources including, but not limited to:

- Social Security less Medicare deduction (please provide 2023 SSA-1099)
- Retirement, IRA, or pension benefits
- Veteran's Administration benefits
- Workers' Compensation, Salaries or Wages
- Interest or Dividends