

WHERE DO I APPLY?

After March 1, 2009 you can contact the Treasurer's Office at (901) 522-1111 for an application.

HOW DO I APPLY IF I WAS APPROVED LAST YEAR ?

If you were previously approved for Tax Freeze you will receive a re-certification Tax Freeze Application with your 2009 tax bill in July 2009.

WHEN DO I APPLY?

After March 1, 2009.
The deadline to apply for the Tax Freeze is October 5, 2009.

IF YOU HAVE ANY QUESTIONS, CONTACT

City of Memphis
Treasurer's Office
125 North Main Street, Room 301
Memphis, TN 38103
(901) 522-1111



Treasurer's Office City of Memphis

THE CITY OF MEMPHIS HAS A TAX FREEZE PROGRAM FOR ELIGIBLE SENIOR CITIZENS

On November 7, 2006, the voters of the State of Tennessee approved an amendment to the Constitution of the State of Tennessee allowing a property tax freeze for taxpayers 65 years of age or older if approved by a county or municipality.

In January, 2008, the Memphis City Council adopted an ordinance approving the property tax freeze for eligible taxpayers 65 years of age or older.

2009

Marie Kirk Owens
City Treasurer

ELIGIBILITY REQUIREMENTS FOR TAX FREEZE

- ❖ Age must be 65 or older on or before December 31, 2009
- ❖ Must provide proof of age (ex. Birth Certificate, Driver's License, State ID, etc.)
- ❖ Must own and live on the property in which you are applying for. **This must be your Primary Residence.**
- ❖ Must provide proof of ownership
- ❖ Must provide proof of primary residence (voter registration card or tax receipt)
- ❖ Must provide proof of income for all owners of the property and the combined income for 2008 cannot exceed \$33,340
- ❖ Annual income from all sources includes, but not limited to:
 - Social Security Benefit Statement for 2008 (after Medicare is deducted)
 - Supplemental Security Income (SSI)
 - Retirement or Pension Benefits (gross amount before deduction of health benefits, etc.)
 - Veterans Administration Benefits
 - Workers Compensation
 - Salaries or Wages
 - Interest or Dividends

FREQUENTLY ASKED QUESTIONS

If I am 65 and my spouse is not, can I still apply for the Tax Freeze?

YES. Only 1 person on the property deed must be 65 or older. However, total income of all persons on the deed must not be above the annual maximum income limit set by the state which is \$33,340 for 2009.

Can I have a tax freeze on more than one property?

NO. The tax freeze must be on your primary property only and we must have proof that this is your primary property.

If previously approved for tax freeze, do I have to apply this year?

YES. You must apply annually providing proof of income for the previous year (2008) of everyone listed on the deed.

If I move into my home this year, can I apply for the tax freeze on this property?

YES. As long as this is your primary property through October 5th of the year you are applying.

How is the maximum income requirement determined?

It is the median income for Shelby County Citizens over 65 and is recalculated annually.

Do I have to pay property taxes if I am on the Tax Freeze program.

Yes. It only "Freezes" your taxes, but you still have to pay your property taxes annually.