

ELIGIBILITY REQUIREMENTS FOR A DISABLED HOMEOWNER

- ❖ Must have been totally and permanently disabled as rated by Social Security Administration or other qualified agency on or before December 31, 2010
- ❖ Must provide proof of age
- ❖ Must live in the residence and be an owner of the property
- ❖ Must provide Income of Spouse whether living on the property or not
- ❖ Combined 2009 annual income of all owners of the property cannot exceed \$26,830, the maximum set by the State of Tennessee.

ELIGIBILITY REQUIREMENTS FOR THE TAX FREEZE PROGRAM

- ❖ Age must be 65 or older on or before December 31, 2010
- ❖ Must provide proof of Age (ex. Birth Certificate, Driver's License, State ID, etc.)
- ❖ Must live in the residence and be an owner of the property
- ❖ Must provide proof of Income of Spouse whether living on the property or not
- ❖ Must provide proof of Income for ALL owners of the property and the combined Income for 2009 cannot exceed \$35,270
- ❖ All income from all sources includes, but not limited to:
 - Social Security Benefit Statement for 2009 (after Medicare is deducted)
 - Supplemental Security Income (SSI)
 - Retirement or Pension Benefits (gross amount after deduction of health benefits, etc.)
 - Veterans Administration Benefits
 - Workers Compensation or Unemployment
 - Salaries or Wage
 - Interest or Dividends
 - Alimony
 - Annuity

ELIGIBILITY REQUIREMENTS FOR QUARTERLY PAYMENT PROGRAM

- ❖ Must live in the residence and be an owner of the property
- ❖ One owner must be 65 years of age by January 1st of the current tax year
- ❖ Must not owe back taxes
- ❖ There are no income requirements
- ❖ Payment dates are August 31, 2010; November 30, 2010; February 28, 2011; and May 31, 2011.
- ❖ Missing two consecutive payments removes you from the quarterly program and late fees accrue
- ❖ Application must be submitted by August 31, 2010

VERY IMPORTANT

Your SIGNED Tax Relief/Freeze Application or Voucher, must be in our office by October 5, 2010

For Tax Relief, if a payment is required from you, the payment must be received by October 5.

WHERE DO I APPLY?

City of Memphis - Treasurer's Office
125 North Main Street, Room 301
Memphis, TN 38103

OR

You may download Applications at
www.memphistn.gov

OR

Call (901) 522-1111 for an Application

WHEN DO I APPLY?

After you receive your 2010 property tax bill.
The deadline to apply is October 5, 2010.

IF YOU HAVE ANY QUESTIONS,
CONTACT

City of Memphis Tax Line
(901) 522-1111



Treasurer's Office City of Memphis

2010

AVAILABLE TAX PAYMENT ASSISTANCE PROGRAMS

❖ *Tax Relief*

- ◆ Elderly Homeowners
- ◆ Disabled Veterans
- ◆ Widow(er)(s) of Disabled Veterans
- ◆ Disabled Homeowners

If you qualify for State Tax Relief you will also qualify for City Tax Relief.

❖ *Tax Freeze*

❖ *Quarterly Payment*

**MARIE KIRK OWENS
CITY TREASURER**

ELIGIBILITY REQUIREMENTS FOR AN ELDERLY HOMEOWNER

- ❖ Age must be 65 or older on or before December 31, 2010
- ❖ Must provide proof of age
- ❖ Must live in the residence and be an owner of the property
- ❖ Must provide Income of Spouse whether living on the property or not
- ❖ Combined 2009 annual income of all owners of the property cannot exceed \$26,830, the maximum set by the State of Tennessee.
- ❖ Annual income from all sources includes, **but not limited to:**
 - Social Security (after Medicare is deducted)
 - Supplemental Security Income (SSI)
 - Retirement or Pension benefits (gross amount after deduction of health benefits, etc.)
 - Veterans Administration benefits
 - Workers Compensation
 - Salaries or Wages
 - Interest or Dividends
 - Alimony
 - Annuity

Eligible Elderly Homeowners may also apply for the TAX FREEZE program.

ELIGIBILITY REQUIREMENTS FOR A DISABLED VETERAN (No Income Limit)

Your disability must be rated 100% permanent and total and must meet one of the following criteria:**

- ❖ A disability that resulted from having served as a prisoner of war
- ❖ A disability that resulted from combat related cause
- ❖ A service-connected disability that resulted in:
 - ✓ 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
 - ✓ Loss, or loss of use, of two (2) or more limbs; OR
 - ✓ Legal blindness
- ❖ ** Must live in the residence and be an owner of the property.

****Determination of eligibility will be made based on information provided by the VA through use of a consent form (F-16) available at the City Treasurer's Office.**

ELIGIBILITY REQUIREMENTS FOR A WIDOW(ER) OF A DISABLED VETERAN (No Income Limit)

Deceased spouse's disability must have been rated 100% permanent and total and must meet one of the following criteria:**

- ❖ A disability that resulted from having served as a prisoner of war
- ❖ A disability that resulted from a combat-related cause
- ❖ A service-connected disability that resulted in:
 - ✓ 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
 - ✓ Loss, or loss of use, of two (2) or more limbs; OR
 - ✓ Legal blindness
- ❖ The veterans death resulted from a service-connected, combat-related cause (KIA)
- ❖ Must provide a copy of Spouse's death certificate
- ❖ Must provide a form of personal ID such as your social security card, driver's license, or military ID
- ❖ Must live in the residence and be an owner of the property
- ❖ A surviving spouse must not have remarried in order to be eligible.

****Determination of eligibility will be made based on information provided by the VA through use of a consent form (F-16S) available at the City Treasurer's Office.**