

**RULES  
OF  
THE TENNESSEE STATE BOARD OF EQUALIZATION**

**CHAPTER 0600-03  
TAX RELIEF**

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**0600-03-.01 DETERMINATION OF REIMBURSABLE STATE OR LOCAL PROPERTY TAXES PROVIDED BY TAX RELIEF PROGRAM.** The State Board of Equalization through the Division of Property Assessments is responsible, under T.C.A. §§ 67-5-701 through 67-5-704, for establishing rules and regulations for implementation of the tax relief program.

**Authority:** *Tennessee Constitution Article II, T.C.A. §§ 4-3-5103 and 67-5-701 through 67-5-704.*  
**Administrative History:** *Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987. Amendments filed July 5, 2017; effective October 3, 2017.*

**0600-03-.02 DEFINITIONS.** For purposes of tax relief rules and regulations:

- (1) "Affidavit" is hereby defined as a notarized statement under oath.
- (2) "Application credit voucher" (herein referred to as ACV) is (a) the tax relief application approved by the Division of Property Assessments for use in tax years subsequent to a recipient's initial year of tax relief, and (b) a voucher to be used for payment of taxes by a tax relief recipient in subsequent years of eligibility.
- (3) "Collecting Official" means the county trustee, or in the case of taxes due a municipality, the county trustee or other official responsible for collection of property taxes.
- (4) "Disability", with respect to a non-veteran, is hereby defined as the inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve (12) months.
- (5) "Disbursement voucher" (herein referred to as DV) is the form approved by the Division of Property Assessments for use as the taxpayer's initial application for tax relief and for application in subsequent years if the taxpayer did not use the ACV in a prior year.
- (6) "Division" or "Division of Property Assessments" shall mean the Division of Property Assessments in the Office of the Comptroller of the Treasury created by T.C.A. § 67-1-201.

(Rule 0600-03-.02, continued)

- (7) "Residence" or "Principal Residence" means the dwelling owned and used by the taxpayer as the taxpayer's legal residence during some part of the given tax year for which tax relief is requested.
- (8) "Submission Date" means the deadline for submission of applications for refunds or presentment of credit vouchers set forth in T.C.A. § 67-5-701(d)(2).
- (9) "Taxpayer" is hereby defined to be the applicant, except for determination of income.
- (10) "Tax year" means the period of January 1 through December 31 of the year in which property taxes become due.
- (11) "U.S. Department of Veterans Affairs Aid and Attendance" means that benefit provided to certain veterans under the criteria set forth in 38 C.F.R. § 3.352.

**Authority:** *Tennessee Constitution Article II, T.C.A. §§ 4-5-5103, and 67-5-701 through 67-5-704.*

**Administrative History:** *Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987. Amendment filed June 16, 1995; effective August 30, 1995. Amendment filed May 11, 2009; effective July 25, 2009. Amendments filed July 5, 2017; effective October 3, 2017.*

#### **0600-03-.03 AGE REQUIREMENT.**

A taxpayer, in order to satisfy the property tax relief minimum age requirement, must attain age sixty-five (65) on or before December 31 of the year for which property tax relief is requested. Acceptable evidence may include, but is not limited to, (a) copy of birth certificate; (b) copy of a valid driver's license; (c) copy of Medicare card; (d) copy of marriage certificate which states the taxpayer's age; (e) copy of valid passport; (f) copy of valid military ID; or (g) copy of valid census record. Acceptable evidence will include verification of the date of birth provided by the Social Security Administration either by direct access or mail.

**Authority:** *Tennessee Constitution Article II, T.C.A. §§ 4-3-5103 and 67-5-701 through 67-5-704.*

**Administrative History:** *Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987. Amendment filed May 11, 2009; effective July 25, 2009. Amendments filed July 5, 2017; effective October 3, 2017.*

#### **0600-03-.04 DISABILITY REQUIREMENT (NON-VETERAN).**

A taxpayer, in order to satisfy property tax relief disability requirements, must be totally and permanently disabled during the tax year, and provide evidence of same no later than the Submission Date. Acceptable evidence is written verification from (a) the Social Security Administration, (b) the Tennessee Department of Human Services, (c) U.S. Department of Veterans Affairs, (d) the Railroad Retirement Board, or (e) the duly constituted authority of any governmental or private entity which does not participate in the Social Security system. Acceptable evidence will include verification of the current disability status provided by the Social Security Administration either by direct access or mail. A duly constituted authority shall be any official body which would be recognized under law to grant benefits to an employee of that entity based on total and permanent disability.

**Authority:** *Tennessee Constitution Article II, T.C.A. §§ 4-5-5103 and 67-5-701 through 67-5-704.*

**Administrative History:** *Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987. Amendment filed June 16, 1995; effective August 30, 1995. Amendment filed May 11, 2009; effective July 25, 2009. Amendments filed July 5, 2017; effective October 3, 2017.*

**0600-03-.05 REPEALED.**

**Authority:** *Tennessee Constitution Article II, T.C.A. §§ 4-3-5103 and 67-5-701 through 67-5-704.*  
**Administrative History:** *Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987. Amendment filed December 30, 1988; effective February 13, 1989. Repeal filed May 11, 2009; effective July 25, 2009.*

**0600-03-.06 WIDOW(ER) OF DISABLED VETERAN REQUIREMENT.**

- (1) Evidence required of a surviving spouse of a disabled veteran for tax relief will be (1) written verification from the U.S. Department of Veterans Affairs confirming the deceased veteran's disability; (2) a copy of the disabled veteran's death certificate; (3) ownership documentation; and (4) a form of identification for the surviving spouse, such as a copy of a valid driver's license, Medicare card, social security card, or valid military ID card.
- (2) Where tax relief is extended to the surviving spouse of a veteran whose death results from a service-connected, combat-related cause, as determined by the U.S. Department of Veterans Affairs, evidence required of the surviving spouse shall be a copy of the veteran's death certificate or other evidence submitted and approved by the Division that offers reasonable proof of death.

**Authority:** *Tennessee Constitution Article II §28; T.C.A. §§ 67-670 through 67-673, 4-3-5103, 67-5-701 through 67-5-704, and Public Chapter Number 127, Public Acts 1983.* **Administrative History:** *Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 30, 1988; effective February 13, 1989. Amendment filed May 11, 2009; effective July 25, 2009. Amendments filed July 5, 2017; effective October 3, 2017.*

**0600-03-.07 CERTIFICATION OF OWNERSHIP AND RESIDENCY.**

- (1) A taxpayer, in order to qualify for property tax relief must have owned and used the property as his or her residence during some part of the given tax year for which tax relief is requested. Under no condition shall any taxpayer receive tax relief for property taxes paid on more than one (1) principal residence for any tax year. Evidence of ownership is required and must accompany the application. Acceptable evidence of ownership shall be the following:
  - (a) For a DV, a copy of the current year tax notice or receipt for each jurisdiction for which tax relief is requested;
  - (b) The completed ownership and income information on the DV or ACV; and
  - (c) The completed certification of reasonable care by the collecting official on the DV or ACV.
- (2) For the DV, before completing the certification, the collecting official must establish the following:
  - (a) That the applicant is an owner as shown on the current year tax notice or receipt and the type of ownership interest; or if the applicant's name does not appear on the tax notice or receipt, the qualifications of the individual to apply for tax relief and the type of ownership must be evidenced. The taxpayer must establish that he or she was an owner of the property during the tax year, by evidence submitted no later than the Submission Date following the delinquency date for the tax jurisdiction.
  - (b) That the taxpayer was told to report the prior year's income of all owners of the property.

(Rule 0600-03-.07, continued)

- (c) That the authority to sign for the owner was established if someone other than the property owner applied or signed the application and a copy of the documentation was provided.
- (3) For the ACV, before completing the certification, the collecting official must establish that the applicant reported information consistent with that of prior years and that there is no reason to believe the applicant misunderstood the instructions.
- (4) Other considerations of Ownership Verification are as follows:
  - (a) *Life Estate.* A holder of a life estate may be eligible for tax relief. If the life estate is not shown on the tax receipt, acceptable evidence must be provided. Acceptable evidence will be a recorded property deed or other recorded conveyance.
  - (b) *Surviving spouse of deceased taxpayer.* If the surviving spouse is not eligible to receive tax relief in future years and the payment is a final one for the year of death of the spouse, a death certificate or an affidavit, in a format approved by the Division, can be attached to an ACV and credit given by the collecting official.
  - (c) *Mobile Home Owner.* An eligible taxpayer owning and whose principal residence is a mobile home may obtain tax relief if the following is provided in addition to the taxpayer's application:
    - 1. A title or bill of sale;
    - 2. In the event the taxpayer does not own the land, a form, in a format approved by the Division, from the assessor showing the appraised and assessed value of the mobile home; and
    - 3. A copy of the tax receipt.
  - (d) *Property Located in More than One County.* When a property is divided by a county boundary(ies) tax relief will be calculated on the rate for the jurisdiction where the residence is located. Property tax relief will be paid only in the county where the residence is located.

**Authority:** *Tennessee Constitution Article II, T.C.A. §§ 4-3-5103 and 67-5-701 through 67-5-704.*  
**Administrative History:** *Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987. Amendment filed July 13, 1987; effective August 27, 1987. Amendment filed December 30, 1988; effective February 13, 1989. Amendment filed May 11, 2009; effective July 25, 2009. Amendments filed July 5, 2017; effective October 3, 2017.*

#### **0600-03-.08 INCOME REQUIREMENT.**

- (1) A taxpayer, in order to satisfy the income requirement, must not receive a yearly income in excess of the statutory limit. The yearly income will be the total combined income of all property owners for the calendar year prior to the tax year for which property tax relief is requested. *ALL* income must be included.
- (2) The annual income declared by the taxpayer is subject to audit control which will include, but is not limited to, comparison of the income amount to social security benefits received for the prior year. The collecting official must place emphasis on the declaration of *ALL* income.

(Rule 0600-03-.08, continued)

- (3) Annual income from all sources shall include, but is not limited to, social security payments after the Medicare deduction, social security disability after the Medicare deduction, supplemental security income, retirement and pension benefits after deduction of healthcare insurance premiums, veteran's benefits, worker's compensation, unemployment compensation, salaries and wages, alimony, total interest and total dividends. For income from a business, farm, rental property, estate settlement, sale of securities, or other comparable source, include only the net income or loss after expenses. Documentation of the loss must be provided with the application. Gain or loss from the sale of a principal residence, Temporary Assistance for Needy Families, Supplemental Nutrition Assistance Program, child support, and U.S. Department of Veterans Affairs Aid and Attendance shall not be considered income. Except as otherwise provided by statute or these rules, determinations regarding the income of an applicant or owners of property shall be guided by the federal income tax requirements for determining income. When determining the income using a tax return, the adjusted gross income amount is used. This amount is added to any income sources specified above which may not be taxable by IRS standards.
- (4) Social Security, Railroad Retirement benefits, and U.S. Department of Veterans Affairs benefits that are required to be paid to a nursing home for the care of the taxpayer's spouse, or co-owner(s), shall not be considered as income.

**Authority:** Tennessee Constitution Article II, T.C.A. §§ 4-3-5103 and 67-5-701 through 67-5-704.  
**Administrative History:** Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987. Amendment filed December 30, 1988; effective February 13, 1989. Amendment filed June 16, 1995; effective August 30, 1995. Amendment filed May 11, 2009; effective July 25, 2009. Amendments filed July 5, 2017; effective October 3, 2017.

#### **0600-03-.09 METHODS OF APPLICATION.**

The Division of Property Assessments shall develop methods for taxpayers to apply for tax relief.

**Authority:** Tennessee Constitution Article II, T.C.A. §§ 4-3-5103 and 67-5-701 through 67-5-704.  
**Administrative History:** Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987. Amendment filed May 11, 2009; effective July 25, 2009.

#### **0600-03-.10 REPEALED.**

**Authority:** Tennessee Constitution Article II, T.C.A. §§ 4-3-5103 and 67-5-701 through 67-5-704.  
**Administrative History:** Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987. Amendment filed July 13, 1987; effective August 27, 1987. Amendment filed September 14, 1990; effective October 29, 1990. Repeal filed May 11, 2009; effective July 25, 2009.

#### **0600-03-.11 ACCEPTANCE OF PROPERTY TAX RELIEF APPLICATIONS.**

- (1) Postmark.
  - (a) Applications which are submitted by mail to the collecting official from the applicant must be postmarked no later than thirty-five (35) days from the date taxes in the jurisdiction become delinquent for that year.
  - (b) Applications which are to be submitted by the collecting official to the State must be postmarked no later than the Submission Date following the delinquency date for the tax jurisdiction.

(Rule 0600-03-.11, continued)

- (2) **Mortgage Escrow Accounts.** Taxpayers whose property tax is paid through a mortgage escrow account will not be penalized by failure of the mortgage company to release property tax payments to the collecting official by the delinquency date. The collecting official will accept the taxpayer's application (DV or ACV) if submitted within thirty-five (35) days from the date taxes in the jurisdiction become delinquent for that year and hold same until payment is received from the mortgage company. The application will then be submitted for payment.
- (3) **Mobile Home.** Taxpayers whose property tax is paid by a mobile home park owner will not be penalized by failure of the park owner to pay the property taxes by the delinquency date. The collecting official will accept the taxpayer's application (DV or ACV) if submitted within thirty-five (35) days from the date taxes in the jurisdiction become delinquent for that year and hold same until payment is received from the mobile home park owner. The application will then be submitted for payment.
- (4) **Installment or Partial Payments.** Collecting officials who accept partial or installment payments from taxpayers who are qualified to receive property tax relief will accept the taxpayer's application (ACV) if presented within thirty-five (35) days from the date taxes in the jurisdiction become delinquent for that year and hold same until the final payment is made by the taxpayer and ensure that the following requirements are met:
  - (a) Credit shall not be extended on an ACV to a taxpayer until the final installment is due and payable;
  - (b) The final payment must be received by the jurisdiction within the inclusive period for installment payments to be made for a given year as established by law for the jurisdiction;
  - (c) Any ACV held for completion of installment or partial payments shall then be submitted promptly to the State for reimbursement so that the ACV's for the subsequent tax year may be selected by the State before tax collecting begins; and
  - (d) A copy of the final receipt showing that all taxes have been paid for a given tax year shall be attached to any ACV submitted for payment.

**Authority:** Tennessee Constitution Article II, T.C.A. §§ 4-3-5103 and 67-5-701 through 67-5-704.  
**Administrative History:** Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987. Amendment filed December 30, 1988; effective February 13, 1989. Amendment filed June 16, 1995; effective August 30, 1995. Amendment filed May 11, 2009; effective July 25, 2009. Amendments filed July 5, 2017; effective October 3, 2017.

**0600-03-.12 APPEAL PROCEDURE.** The State Board of Equalization will conduct in the manner otherwise provided by law a hearing regarding the complaint and appeal of any person arising from the action of the collecting official or the Division of Property Assessments.

**Authority:** Tennessee Constitution Article II, T.C.A. §§ 4-3-5103 and 67-5-701 through 67-5-704.  
**Administrative History:** Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987.

**0600-03-.13 EFFECTIVE DATE OF RULES.** These rules shall take effect on November 14, 1983.

**Authority:** Tennessee Constitution Article II, T.C.A. §§ 4-3-5103 and 67-5-701 through 67-5-704.  
**Administrative History:** Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new

(Rule 0600-03-.13, continued)

*rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987.*

**0600-03-.14 REPEALED.**

**Authority:** *Tennessee Constitution Article II, T.C.A. §§ 4-3-5103 and 67-5-701 through 67-5-704.*

**Administrative History:** *Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987. Repeal filed May 11, 2009; effective July 25, 2009.*

**0600-03-.15 REPEALED.**

**Authority:** *Tennessee Constitution Article II, T.C.A. §§ 4-3-5103 and 67-5-701 through 67-5-704.*

**Administrative History:** *Original rule filed February 12, 1982; effective April 1, 1982. Repeal and new rule filed October 14, 1983; effective November 14, 1983. Amendment filed December 1, 1986; effective January 15, 1987. Amendment filed July 31, 1987; effective August 27, 1987. Repeal filed May 11, 2009; effective July 25, 2009.*