

Quarterly Payment Plan

PAYMENT LOCATIONS

WHO QUALIFIES?

- Age 65 or older
- Fixed income (SSI, SSA, Pension, etc.)
- Own and live in the home that is your primary residence
- Taxes must be paid on prior years
- No minimum or maximum income requirements
- Quarterly Affidavit must be submitted by August 31, 2021
- Quarterly payments are due

August 31, 2021; November 30, 2021; February 28, 2022 and May 31, 2022.

HOW DO I APPLY?

City of Memphis – Treasurer’s Office
(901-522-1111)

OR

Download application(s) at
www.memphistn.gov

**TAXES MUST BE PAID BY
AUGUST 31, 2021 TO AVOID INTEREST**

**DEADLINE TO APPLY IS
OCTOBER 6, 2021**



The official way to pay
City of Memphis property taxes online.
Visit payit901.com

DOWNTOWN (CITY HALL)

125 N. Main St., Suite 375
Memphis, TN 38103
Monday-Friday 8:30-4:30

TAX PAYMENTS MAY BE MADE:

In person at any First Horizon Bank with tax bill and check or money order any time throughout the year. Tax relief vouchers cannot be taken at First Horizon Banks.

In person at Memphis Permits Office, 2714 Union Extended, Ste 100, 900am - Noon and 1:00pm - 3:00pm, July 12 - October 6, 2021 with check, money order, cash or credit card.

In person at Memphis City Employee’s Credit Union, 3617 Winchester Rd., 9:00am - Noon and 1:00pm - 3:00pm, July 12 - October 6, 2021 with check, money order, cash, or credit card.

In person or by Mail to City of Memphis Treasury, 125 N Main St, Ste 375, Memphis, TN 38103, with bill stub and check or money order.

By Telephone at (901) 522-1111 or (901) 636-7200 with e-check, credit card, or debit card.

By Web at memphistn.gov with e-check, credit card, or debit card.

APPLICATION ASSISTANCE

Call (901) 522-1111 for assistance completing application forms.

APPOINTMENT IS REQUIRED FOR IN-HOUSE PERSONAL ASSISTANCE

Please call City of Memphis Permit’s Office at (901) 581-5529 or Memphis City Employee’s Credit Union at (901) 569-4367 to schedule an appointment.



**TAXES MUST BE PAID BY
AUGUST 31, 2021
TO AVOID INTEREST**

**INTEREST STARTS TO ACCRUE
SEPTEMBER 1, 2021 IF TAXES ARE
NOT PAID BY AUGUST 31, 2021**



**La’Keith T. Miller
City Treasurer**

Tax Relief Eligibility For Elderly or Disabled Homeowners

Must provide evidence that you are currently 65 years old or will be 65 on or before December 31, 2021.

Must own and use the property on which you are applying as your primary residence.

If residence is a mobile home, a copy of your title or bill of sale is required.

Combined 2020 annual income for you, your spouse and all other owners of the property cannot exceed **\$31,190**.

If you are a disabled homeowner:
Must have been rated totally and permanently disabled by Social Security Administration or other qualified agencies.

Sources of income include but are not limited to:

- Social Security (after Medicare is deducted)
- Supplemental Security Income (SSI)
- Retirement or Pension Benefits
- Veterans' Administration Benefits
- Workers' Compensation
- Salaries or Wages
- Interest and Dividends

Tax Relief Eligibility For Disabled Veterans and Widows or Widowers of Veterans

Your disability must meet one of the following categories:

- 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
- A total and permanent disability rating from a service-connected disability
- A 100% total and permanent disability rating from being a prisoner of war
- Must own and use property on which you apply as your primary residence (proof of residency may be requested)

Widow/ Widower must provide:

- ✓ Copy of spouse's death certificate
- ✓ Provide a form of personal ID
- ✓ Driver's License or Social Security Card
- *Surviving spouse must have been married to the veteran at the time of death and may not have remarried to be eligible.*

Tax Freeze Eligibility

- ✓ Must be 65 or older on or before December 31, 2021
- ✓ Must provide proof of age (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 property or not
- ✓ Must provide proof of income for all owners of property
- ✓ Combined income must not exceed **\$41,000**
- ✓ All income from all sources includes, but not limited to:
 - Social Security Benefit statement for 2020 (after Medicare deduction)
 - Supplemental Security Income (SSI)
 - Retirement or Pension Benefits (Net amount after deduction of health benefits, etc.)
 - Veterans' Administration Benefits
 - Workers' Compensation or Unemployment
 - * Salaries or Wages
 - Interest or Dividends
 - Alimony
 - Annuity