

## 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, 2020
- Quarterly payments are due

**August 31, 2020; November 30, 2020; February 28, 2021 and May 31, 2021.**

## WHERE DO I APPLY?

City of Memphis – Treasurer’s Office  
125 North Main Street, Room 301  
Memphis, TN 38103

OR

Download application(s) at  
[www.memphistn.gov](http://www.memphistn.gov)

OR

To obtain application(s), please call  
(901) 522-1111  
for further information.

**TAXES MUST BE PAID BY AUGUST 31,  
2020 TO AVOID INTEREST**

**DEADLINE TO APPLY IS  
OCTOBER 6, 2020**

## 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 voucher cannot be taken at First Horizon Banks.

**In person** at Memphis Permits Office, 2714 Union Ave, Ste 100, 9:00am – Noon and 1:00pm – 3:00pm, July 7 – October 6, 2020 with check, money order or cash.

**In person** at Memphis City Employee Credit Union, 3617 Winchester, 8:30am – 3:00pm, July 7 – October 6, 2020 with check, money order or cash.

**By mail** to City of Memphis Treasury, 125 N Main St, 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](http://memphistn.gov) with e-check, credit card or debit card.

## APPLICATION ASSISTANCE:

Call 522-111 for assistance completing application forms or to schedule in-person assistance.

**APPOINTMENT IS REQUIRED FOR IN-HOUSE  
PERSONAL ASSISTANCE.**



**TAXES MUST BE PAID BY  
AUGUST 31, 2020  
TO AVOID INTEREST**



**John Patrick Black,  
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, 2020.

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 2019 annual income for you, your spouse and all other owners of the property cannot exceed **\$30,700.**

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 such as 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, 2020
- ✓ 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 **\$40,350.**
- ✓ All income from all sources includes, but not limited to:
  - Social Security Benefit statement for 2019 (after Medicare deduction)
  - 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 Wages
  - Interest or Dividends
  - Alimony
  - Annuity