

# You May Qualify:

## 1. ELDERLY REQUIREMENTS

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | You must be 65 years old on or before December 31, 2025.                                   |
| <input type="checkbox"/> | Your name is on the deed, or you can prove ownership by another means.                     |
| <input type="checkbox"/> | You live on the property as your primary residence in 2025. (can't apply for 2 properties) |

## 2. DISABLED REQUIREMENTS

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | You must be approved for disability on or before December 31, 2025.                        |
| <input type="checkbox"/> | A pending disability case is not eligible for Tax Relief as a disabled applicant.          |
| <input type="checkbox"/> | Your name is on the deed, or you can prove ownership by another means.                     |
| <input type="checkbox"/> | You live on the property as your primary residence in 2025. (can't apply for 2 properties) |

## 3. SHARED REQUIREMENTS

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | You must provide <b>2024 income</b> for you, your spouse and all co-owners whether they live with you or not (unless in a life estate). The combined income of all parties must be <b>no more than \$37,530</b> . Copy of income tax return, Social Security statement and any other income, including rental income, taxable or not for you, your spouse and all co-owners. |
| <input type="checkbox"/> | Your 2025 property taxes are paid in full or will be paid in full by your mortgage company.  |
| <input type="checkbox"/> | Copy of valid driver's license or state issued ID for you, your spouse and all co-owners.  |
| <input type="checkbox"/> | If the address on your license or ID is different from the address of the property you are applying for tax relief on, then documentation as proof of residency is required. (see page 6)  |
| <input type="checkbox"/> | We must have a reliable phone number and/or an alternate contact number. If you cannot be reached, your application may not be approved.   |
| <input type="checkbox"/> | If the name on your application is different from the name the Social Security office has for you, the state will need you to explain. The phrase "are the same person" isn't accepted.  |
| <input type="checkbox"/> | If your house is in a trust, provide the section of the trust specifying a) the name of the trust and b) the name of the grantor/settlor/trustor. We cannot process your app without this. A property in an Irrevocable Trust is <u>not</u> eligible for Tax Relief or Tax Freeze.   |
| <input type="checkbox"/> | If your property is a mobile home, provide mobile home ownership documentation such as the bill of sale, or title in your name. We cannot process your app without this.   |
| <input type="checkbox"/> | Properties in a Life Estate will need to answer if the remainder has lived in the home in 2025. If yes, information and income for the resident remainder will be required.  |
| <input type="checkbox"/> | 2025 Tax Relief Program <b>refunds up to \$91</b> of your 2025 Knox County property taxes. Relief cannot be applied for retroactively. (the amount of tax relief changes year to year)   |
| <input type="checkbox"/> | <b>Your signed application, all required documentation and full payment of property taxes must be received no later than April 5, 2026.</b> (Interest applies starting March 1 <sup>st</sup> .) We cannot process an unsigned application.   |
|                          | <b>If you need help filling out your application, please visit any of our locations, no appointment is necessary. All required copies can be made for you at no cost to you.</b>   |

## Important Notes:

Please fill out and sign the application below.  
(2025 DV Application)

This application cannot be submitted electronically or by email. Please either mail us the application and requested documentation or take it to one of the locations listed here:

Halls - By Rual King  
7328 Norris Freeway  
Knoxville, TN 37918  
Monday - Friday 8 a.m.- 4:30 p.m.  
(865) 215-3461

East Town Crossing - By Home Depot  
4734 Centerline Drive  
Knoxville, TN 37917  
Monday - Friday 9 a.m.- 5 p.m.  
(865) 258-3516

Chapman Plaza - By Tennova Health  
7339 Chapman Highway  
Knoxville, TN 37920  
Monday - Friday 8 a.m.- 4:30 p.m.  
(865) 577-3680

Cedar Bluff  
9000 Executive Park Dr.  
Suite A301  
Knoxville, TN 37923  
Monday - Friday 8 a.m.- 4:30 p.m.  
(865) 215-8555

City County Building (Pay to Park)  
400 Main Street  
4th Floor  
Knoxville, TN 37902  
Monday - Friday 8 a.m.- 4:30 p.m.  
(865) 215-2305

Mail: Knox County Trustee  
P.O. Box 70, Knoxville, TN 37901

Please fill out and sign the application below.  
(2025 DV Application)

# 2025 DV APPLICATION

State of Tennessee Property Tax Relief Program

APPLICATION DATE

 

## CLASSIFICATION

Elderly  Disabled  Disabled Veteran  Widow(er) of Disabled Veteran

JURISDICTION

NAME

DATE TAXES PAID

RECEIPT NUMBER

MORTGAGE CO PAID?

ISSUE PAYMENT TO

COUNTY

 

YES

NO

APPLICANT

COUNTY

CITY

 

YES

NO

APPLICANT

CITY

Tax payment late due to mobile home park or mortgage company  YES  NO

APPLICANT

Last Name

First Name

MI

SSN

 

Gender

MALE

FEMALE

DOB

 

## APPLICANT'S INCOME

(Only Elderly & Disabled Homeowners)

NO INCOME IN 2024

**INCOME LIMIT - \$37,530**

SSA BENEFITS

SSI BENEFITS

RETIREMENT / PENSION

VETERAN'S BENEFITS

WORKER'S COMP

WAGES & SALARIES

DIVIDENDS & INTEREST

OTHER INCOME

RENTAL INCOME

INCOME LOSS (-)

**TOTAL 2024 INCOME**

PROPERTY

Parcel ID

Address

City

TN Zip

USPS does not forward Tax Relief checks. If relocated, provide mailing address and reason

MAILING

My mailing address is:

PERMANENT

TEMPORARY

PROVIDE REASON IN COMMENTS

Mailing Address,

if different than property address

City

State

Zip

County

CONTACT INFO.

Applicant Phone

  

Applicant Email

Alternate Contact Name

Alternate Contact Phone

  

Alternate Contact Email

PROPERTY TYPE:

HOME

MOBILE HOME

MOBILE HOME ON SOMEONE ELSE'S LAND

COMMERCIAL

HOME ON PARCEL WITH MULTIPLE RESIDENCES

Do you live on this property?  YES  NO

Are you relocated?  YES  NO

Month and Year of Relocation

Reason for Relocation

Is your property rented?

YES  NO

Did you receive tax relief on another property in Tennessee or property tax exemption in another state in the current tax year?

YES

NO

➔ If YES, applicant is ineligible for tax relief.

**OTHER PARTIES**

Select one type:

- CO-OWNER**
- SPOUSE**
- RESIDENT REMAINDER**

Is the property co-owned?  YES  NO

Is the applicant married?  YES  NO

Is there a life estate?  YES  NO

If YES, is the remainder living on the property?  YES  NO

Last Name

First Name  MI

SSN  -  -

Gender  MALE  FEMALE

DOB  /  /

FOR ADDITIONAL PARTIES, COMPLETE AND TRANSMIT F-10 FORM.

**DECEASED OWNER**

Name  Year Deceased

Relationship:  SPOUSE  PARENT  SIBLING  OTHER

**CERTIFICATION BY COLLECTING OFFICIAL**

I assert that I have exercised reasonable care and am satisfied that the applicant understood the following:

- (a) all changes of spouse and owners were to be listed; and
- (b) all income from all sources for applicant's spouse and each owner was to be listed and was not to exceed the income limit; and
- (c) intentionally providing false information could subject the applicant to interest charges in addition to immediate repayment of any tax relief received for years in which false information was provided.

I further assert that I detect no condition in this application/voucher, which would necessitate any documentation from this applicant in addition to that submitted.

**COLLECTING OFFICIAL'S SIGNATURE**

**ALL SIGNATURES**

I certify this information to be correct and understand that the information that I have provided is subject to verification through matching programs with the social security administration. I understand that I could be subject to interest for intentionally providing false information.

**APPLICANT'S SIGNATURE**

**SPOUSE / CO-OWNER / RESIDENT REMAINDER SIGNATURE**

**WITNESS TO SIGNATURE MARK**

Signature of two witnesses required if applicant is unable to sign their name and can only sign by making a mark:

Witness Signature and Address

Witness Signature and Address

**OTHER PARTY'S INCOME**

(Only Elderly & Disabled Homeowners)

NO INCOME IN 2024

**INCOME LIMIT - \$37,530**

SSA BENEFITS

SSI BENEFITS

RETIREMENT / PENSION

VETERAN'S BENEFITS

WORKER'S COMP

WAGES & SALARIES

DIVIDENDS & INTEREST

OTHER INCOME

RENTAL INCOME

INCOME LOSS (-)

**TOTAL 2024 INCOME**

**2ND PARCEL ID**

**COMMENTS**

  
  
  
  


Tenn. Code Ann. § 67-5-701 through 67-5-704

Division of Property Assessments

CT-0067 Rev. 3/2025



# HIGHLIGHTED LINES ARE COUNTED AS INCOME

Form **1040**

Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return**

**2024**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning \_\_\_\_\_, 2024, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Your social security number \_\_\_\_\_

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_ Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_  You  Spouse

# EXAMPLE

**Filing Status**  Single  Head of household (HOH)  
 Married filing jointly (even if only one had income)  
 Married filing separately (MFS)  Qualifying surviving spouse (QSS)  
Check only one box.  
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_  
 If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): \_\_\_\_\_

**Digital Assets** At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  Yes  No

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:**  Were born before January 2, 1960  Are blind **Spouse:**  Was born before January 2, 1960  Is blind

**Dependents** (see instructions):

| (1) First name | Last name | (2) Social security number | (3) Relationship to you | (4) Check the box if qualifies for (see instructions): | Child tax credit         | Credit for other dependents |
|----------------|-----------|----------------------------|-------------------------|--|--------------------------|-----------------------------|
|                |           |                            |                         |  | <input type="checkbox"/> | <input type="checkbox"/>    |
|                |           |                            |                         |  | <input type="checkbox"/> | <input type="checkbox"/>    |
|                |           |                            |                         |  | <input type="checkbox"/> | <input type="checkbox"/>    |
|                |           |                            |                         |  | <input type="checkbox"/> | <input type="checkbox"/>    |

| Income | 1a  | 1b  | 1c           | 1d | 1e | 1f | 1g | 1h | 1i | 1z | 2a | 2b | 3a | 3b | 4a | 4b | 5a | 5b | 6a | 6b | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|--------|---|-----|--------------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|---|---|---|----|----|----|----|----|----|
| 1a     | Total amount from Form(s) W-2, box 1 (see instructions)                                       | YES |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| b      | Household employee wages not reported on Form(s) W-2  | YES |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| c      | Tip income not reported on line 1a (see instructions)   | YES |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| d      | Medicaid waiver payments not reported on Form(s) W-2 (see instructions)                       | YES |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| e      | Taxable dependent care benefits from Form 2441, line 26                                       | YES |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| f      | Employer-provided adoption benefits from Form 8839, line 29                                   | YES |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| g      | Wages from Form 8919, line 6  | YES |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| h      | Other earned income (see instructions)  | YES |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| i      | Nontaxable combat pay election (see instructions)   |     |              |    |    |    |    |    | 1i |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| z      | Add lines 1a through 1h   |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 2a     | Tax-exempt interest   | 2a  | YES          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 2b     | Taxable interest  |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 3a     | Qualified dividends   | 3a  | NO           |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 3b     | Ordinary dividends  |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 4a     | IRA distributions   | 4a  | NO           |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 4b     | Taxable amount  |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 5a     | Pensions and annuities  | 5a  | NO           |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 5b     | Taxable amount  |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 6a     | Social security benefits  | 6a  | USE SSA-1099 |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 6b     | Taxable amount  |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| c      | If you elect to use the lump-sum election method, check here (see instructions)               |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 7      | Capital gain or (loss). Attach Schedule D if required. If not required, check here            |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 8      | Additional income from Schedule 1, line 10  |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 9      | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>                  |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 10     | Adjustments to income from Schedule 1, line 26  |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 11     | Subtract line 10 from line 9. This is your <b>adjusted gross income</b>                       |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 12     | <b>Standard deduction or itemized deductions</b> (from Schedule A)                            |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 13     | Qualified business income deduction from Form 8995 or Form 8995-A                             |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 14     | Add lines 12 and 13   |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |
| 15     | Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> |     |              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |    |    |    |    |    |    |

• The value shown on Line 8 is calculated using Schedule 1, Part I, Line 10 and is counted as income.  
• The deduction shown on Line 10 is calculated using Schedule 1, Part II, Line 26 and is deductible; however, if there is a value listed on Schedule 1, Part II Line 25, that value is not deductible and must be deducted from the value listed on line 26.

## Examples of Acceptable Income Documentation

- \* IRS income tax return (if filed a copy is required + Social Security benefits statement)
- \* W-2 forms
- \* Interest/dividend statements
- \* SSA-1099 form
- \* Bank statement confirming the SSA/SSI direct deposit amount
- \* Another type of benefit letter from Social Security
- \* VA benefit statement
- \* Proof of income even if it is not taxable for IRS purposes (see the following pages)

Note: we are unable to accept an income tax return as confirmation of Social Security benefits. If necessary, please contact the Social Security Administration to request a Benefit Verification Letter.

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## Examples of Acceptable Documentation to Prove Residency

If the address on your license or ID is *different* from the address on your Tax Relief application, the state will need proof of residency.

Submit one of the following items to confirm your residence in 2025:

- \* Valid driver's license
- \* Valid state-issued ID card
- \* Bank statement
- \* VA letter
- \* Voter's registration card
- \* Automobile insurance policy
- \* Social Security letter
- \* Two different utility bills that include the service address and mailing address (cell phone bills not acceptable unless other services are included)

PLEASE NOTE: These documents must be dated for the tax year (2025) in which Tax Relief is being applied, or earlier.

## Items Considered Income for Tax Relief Purposes

**Alimony** is income for the party receiving the payments.

**IRA** – Individual Retirement Account funds are not taxed as income when placed into the account. However, it becomes taxable income when it is withdrawn. Therefore, money withdrawn from an IRA is counted.

**Inheritance** from an estate is counted.

**Life Estate** income considerations. The income of the applicant and any owner of a remainder interest whose legal residence for any time during the tax year was the property on which tax relief is requested is required to determine eligibility.

**Loss of income** from a business, farm, rental of property, or losses from another comparable source requires documentation. The applicant must provide a copy of their income tax return. If no tax return was filed, the loss cannot be deducted. An income loss should be placed in “OTHER” in brackets and deducted from the total.

**Lump Sum Back Payments** are counted in the year received.

**Pension** – Use the taxable amount as shown on the tax return.

**VA Pension/Retirement** benefits are counted, even though these benefits are not taxable income for IRS purposes.

**Railroad retirement benefits** are counted as income. Persons receiving railroad retirement benefits receive two separate 1099 forms. One form will be the RRB-1099 and the other is the RRB-1099-R form. To determine the applicant’s income, you must combine Box 5 on the RRB-1099 and box 7 on the RRB-1099-R form.

**Rental income** is counted.

**Retirement** benefits are counted. If there is income reported in both box 1 and box 2a on a 1099-R, count the amount in box 2a as income for Tax Relief purposes. If there is income listed in box 1 and no income listed in box 2a on a 1099-R, count the amount listed in box 1 minus any healthcare premiums as income for Tax Relief purposes.

**Rollover interest from a CD** is counted.

**Sale of acreage** is counted.

**Sale of a primary residence** is counted with conditions. Do not count the first \$250,000 if filing single on the income tax return or \$500,000 if married filing jointly on the income tax return. Any income over these amounts is counted as income.

**Sale of secondary house (non-residence house) is counted.**

**Sale of stocks and bonds** would be counted as income unless they are state issued bonds.

**SSA benefits** are counted as income even though, in most instances, SSA benefits are not taxable income for IRS purposes. The net SSA income minus Medicare premiums paid is used. All income on the line "Voluntary Federal Income Tax Withheld" is counted.

**Unemployment** compensation is counted.

**Wages** are to be reported as income.

**Worker's compensation** benefits are counted.

***Note:** Income is not limited to only the listed items. Any questions concerning income sources not specified should be forwarded to the tax relief.*

## **ITEMS NOT CONSIDERED INCOME FOR TAX RELIEF PURPOSES**

Money received from a Reverse Mortgage

Temporary Assistance for Needy Families (formerly AFDC)

Child Support

SNAP-Supplemental Nutrition Assistance Program (formerly Food Stamps)

Life Insurance proceeds

Stipends received through programs such as Foster Grandparents or Family First

State adoption subsidies

U.S. Department of Veterans Affairs Aid and Attendance (to exclude, documentation showing the breakdown of the monthly benefit is required)