

You May Qualify:

1. ELDERLY REQUIREMENTS

☐	You must be 65 years old on or before December 31, 2026.
☐	Your name is on the deed, or you can prove ownership by another means.
☐	You live on the property as your primary residence in 2026. (can't apply for 2 properties)

2. DISABLED REQUIREMENTS

☐	You must be approved for disability on or before December 31, 2026.
☐	A pending disability case is not eligible for Tax Relief as a disabled applicant.
☐	Your name is on the deed, or you can prove ownership by another means.
☐	You live on the property as your primary residence in 2026. (can't apply for 2 properties)

3. SHARED REQUIREMENTS

☐	Your 2026 property <u>taxes are paid in full</u> or will be paid in full by your mortgage company.
☐	You must provide 2025 income 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 no more than \$38,470 . Copy of income tax return, Social Security statement and any other income, taxable or not, including rental income for you, your spouse and all co-owners.
☐	Copy of valid <u>driver's license</u> or state issued ID for you, your spouse and all co-owners.
☐	If the address on your ID is different from the address of the property you are applying for tax relief on, then documentation <u>proving residency</u> is required. (examples on page 7)
☐	We must have a <u>reliable phone number</u> and/or an alternate contact number. If you cannot be reached, your application may not be approved.
☐	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.
☐	If your property is <u>in a trust</u> , 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.
☐	If your property has a <u>mobile home</u> , provide mobile home ownership documentation such as the bill of sale, or title in your name. We cannot process your app without this.
☐	Properties in a <u>life estate</u> will need to answer if the remainder has lived in the home in 2026. If yes, information and income for the resident remainder will be required.
☐	2026 Tax Relief Program refunds up to \$85 of your 2026 Knox County property taxes. Relief cannot be applied for retroactively. (the amount of tax relief changes year to year)

!	Your <u>signed</u> application, all required documentation and full payment of property taxes must be <u>received no later than April 5, 2027</u>. (Interest applies starting March 1 st .)
!	If applying for relief in both the city and the county, only 1 application is required.
!	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.

Important Notes:

Please fill out and sign the application below.
(2026 DV Application)

This application cannot be submitted electronically or by email. Please bring your signed application and the requested documentation to one of the locations (no appointment necessary) or mail it to us. All our locations are open Monday - Friday 8 a.m.- 4:30 p.m.

Halls - By Rual King
7328 Norris Freeway
Knoxville, TN 37918
(865) 215-3461

Cedar Bluff
9000 Executive Park Dr.
Suite A301
Knoxville, TN 37923
(865) 215-8555

East Town Crossing - By Home Depot
4734 Centerline Drive
Knoxville, TN 37917
(865) 258-3516

City County Building (Pay to Park)
400 Main Street
4th Floor
Knoxville, TN 37902
(865) 215-2305

Chapman Plaza - By Tennova Health
7339 Chapman Highway
Knoxville, TN 37920
(865) 577-3680

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

Please fill out and sign the application below.
(2026 DV Application)

2026 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 2025 ☐

INCOME LIMIT - \$38,470

SSA BENEFITS

SSI BENEFITS

RETIREMENT / PENSION

VETERAN'S BENEFITS

WORKER'S COMP

WAGES & SALARIES

DIVIDENDS & INTEREST

OTHER INCOME

RENTAL INCOME

INCOME LOSS (-)

TOTAL 2025 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 Email

Alternate
Contact Phone

 () -

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.

RESIDENCY

OTHER PARTIES

Select one type:

☐ **CO-OWNER**

☐ **SPOUSE**

☐ **RESIDENT
REMAINDER**

Is the property co-owned? ☐ YES ☐ NOIs the applicant married? ☐ YES ☐ NOIs there a life estate? ☐ YES ☐ NOIf YES, is the remainder
living on the property? ☐ YES ☐ NOLast Name First Name MI SSN Gender ☐ MALE ☐ FEMALEDOB

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

DECEASED
OWNERName Year
Deceased Relationship: ☐ SPOUSE ☐ PARENT ☐ SIBLING ☐ OTHERCERTIFICATION BY
COLLECTING OFFICIALI 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 SIGNATUREWITNESS 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
AddressWitness
Signature and
Address

OTHER PARTY'S INCOME

(Only Elderly & Disabled Homeowners)

NO INCOME IN 2025 ☐

INCOME LIMIT - \$38,470

SSA BENEFITS SSI BENEFITS RETIREMENT / PENSION VETERAN'S BENEFITS WORKER'S COMP WAGES & SALARIES DIVIDENDS & INTEREST OTHER INCOME RENTAL INCOME INCOME LOSS (-) TOTAL 2025 INCOME 2ND PARCEL ID

COMMENTS



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

Division of Property Assessments

CT-0067 Rev. 3/2026



For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased MM / DD / YYYY Spouse MM / DD / YYYY ☐ Other

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

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

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☐

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code **Presidential Election Campaign** 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. ☐ You ☐ Spouse

Foreign country name Foreign province/state/county Foreign postal code

Filing Status ☐ Single ☐ Head of household (HOH) ☐ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: 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 2025, 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

Dependents	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income	1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	YES	
	b	Household employee wages not reported on Form(s) W-2			1b	YES	
	c	Tip income not reported on line 1a (see instructions)			1c	YES	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	YES	
	e	Taxable dependent care benefits from Form 2441, line 26			1e	YES	
	f	Employer-provided adoption benefits from Form 8839, line 31			1f	YES	
	g	Wages from Form 8919, line 6			1g	YES	
	h	Other earned income (see instructions). Enter type and amount:			1h	YES	
	i	Nontaxable combat pay election (see instructions)		1i			
	z	Add lines 1a through 1h			1z	NO	
Attach Sch. B if required.	2a	Tax-exempt interest	2a	YES	2b	Taxable interest	YES
	3a	Qualified dividends	3a	NO	3b	Ordinary dividends	YES
	c	Check if your child's dividends are included in 1 ☐ Line 3a		2 ☐ Line 3b			
	4a	IRA distributions	4a	NO	4b	Taxable amount	YES
	c	Check if (see instructions) 1 ☐ Rollover		2 ☐ QCD	3		
	5a	Pensions and annuities	5a	NO	5b	Taxable amount	YES
	c	Check if (see instructions) 1 ☐ Rollover		2 ☐ PSO	3		
	6a	Social security benefits	6a	USE SSA-1099	6b	Taxable amount	NO
	c	If you elect to use the lump-sum election method, check here (see instructions) ☐					
	d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐					
	7a	Capital gain or (loss). Attach Schedule D if required			7a	YES/SCHEDULE D	
	b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)					
	8	Additional income from Schedule 1, line 10			8	YES/SCHEDULE 1	
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income			9	NO	
	10	Adjustments to income from Schedule 1, line 26			10	YES/SCHEDULE 1	
	11a	Subtract line 10 from line 9. This is your adjusted gross income			11a	NO	

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	NO
12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
b	☐ Spouse itemizes on a separate return	c	☐ You were a dual-status alien
d	You: ☐ Were born before January 2, 1961 ☐ Are blind		
	Spouse: ☐ Was born before January 2, 1961 ☐ Is blind		
e	Standard deduction or itemized deductions (from Schedule A)	12e	NO
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	NO
b	Additional deductions from Schedule 1-A, line 38	13b	NO
14	Add lines 12e, 13a, and 13b	14	NO
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	NO

Standard deduction for—

- Single or Married filing separately, \$15,750
- Married filing jointly or Qualifying surviving spouse, \$31,500
- Head of household, \$23,625
- If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

- **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.**

Payments and Refundable Credits

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2025 estimated tax payments and amount applied from 2024 return	26	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions): _____		
27a	Earned income credit (EIC)	27a	
b	Clergy filing Schedule SE (see instructions) ☐		
c	If you do not want to claim the EIC, check here ☐		
28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here ☐	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Refundable adoption credit from Form 8839, line 13	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	

RefundDirect deposit?
See instructions.

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number _____	c	Type: ☐ Checking ☐ Savings
d	Account number _____		
36	Amount of line 34 you want applied to your 2026 estimated tax	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ Yes . Complete below. ☐ No		
Designee's name _____	Phone no. _____	Personal identification number (PIN) _____

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature _____	Date _____	Your occupation _____	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
Spouse's signature. If a joint return, both must sign. _____	Date _____	Spouse's occupation _____	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____
Phone no. _____	Email address _____		

Paid Preparer Use Only

Preparer's name _____	Preparer's signature _____	Date _____	PTIN _____	Check if: ☐ Self-employed
Firm's name _____	Phone no. _____			
Firm's address _____	Firm's EIN _____			

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 2026:

- * 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 (2026) in which Tax Relief is being applied, or earlier.

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.

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)