

### **67-5-701. Administrative provisions — Appropriations.**

(a) The state board of equalization, through the division of property assessments, shall be charged with the implementation of §§ 67-5-702 — 67-5-704, and shall promulgate all necessary rules, regulations and procedures for their implementation.

(b) “Taxpayer” includes any owner of a mobile home whose mobile home is located on land owned by a taxpayer other than the owner of the mobile home. In the event a mobile home owned by a taxpayer is located on land owned by another individual, the assessor of property shall be required to certify to the division of property assessments the assessed value of such mobile home in order that the amount of taxes to be reimbursed to such taxpayer can be computed.

(c) Property tax relief as provided in this part is obtainable by application submitted to the collecting official using a form approved by the state board of equalization. The collecting official shall make a preliminary determination of eligibility and forward the application to the state for final approval. The collecting official may allow the applicant a credit for the projected amount of property tax relief if the applicant appears from the application to be eligible and submits the balance of property taxes due at the time the credit is given. The collecting official may present evidence of the credit in an approved form to the director of the division of property assessments, who shall thereupon authorize payment to the tax jurisdiction of the amount for which the applicant was credited in taxes. If later processing of the application indicates the applicant was ineligible or the credit was otherwise issued in error, the state shall notify the applicant and the collecting official and may recover the erroneous payment from the tax jurisdiction. The amount represented by the erroneous payment shall thereupon become due and payable by the applicant as property taxes, but the taxes shall not accrue delinquency penalty or interest until sixty (60) days from the date of notification to the applicant.

(d) (1) All taxpayers otherwise eligible for tax relief under §§ 67-5-702 — 67-5-704, but who fail to apply for a refund or present a credit voucher for credit on their taxes within thirty-five (35) days from the date taxes in the jurisdiction become delinquent for that year, shall be deemed ineligible for such relief for that tax year. Nothing in this subdivision (d)(1) shall be construed to require the payment of the full amount of taxes by the delinquency date as a condition of eligibility for tax relief.

(2) All applications for refunds or presentments of credit vouchers shall be valid only if received in the office of the division of property assessments by May 5 following the last date such applications or presentments may be made or within thirty (30) days from the deadline established in subdivision (d)(1), whichever is later.

(e) (1) The comptroller of the treasury shall annually estimate the cost of the tax relief program at the current income limit, and shall estimate the annual income limit for eligibility likely to maintain the property tax relief program at a constant level of expenditure, and shall

provide these estimates to the department of finance and administration as part of the budget preparation process and, at the same time, provide these estimates to the members of the general assembly.

(2) The comptroller of the treasury may provide the department and the general assembly such other information on program costs or limits as may be desirable or necessary.

(3) If the comptroller determines that annual appropriations will be insufficient to permit full payment of claims reflecting the income and value standards established in this part or in the annual appropriations act, the comptroller shall calculate and apply a factor to uniformly adjust individual payments to permit all timely claims to be paid within the limits of the appropriation. Promptly upon making this determination and calculating the appropriate factor, the comptroller shall notify local collecting officials and the commissioner of finance and administration.

(f) (1) Under no condition shall any taxpayer receive tax relief for property taxes paid on more than one (1) place of residence for any tax year.

(2) Tax relief shall be provided to only one (1) recipient for a given property for any tax year, per taxing jurisdiction.

(g) (1) Any taxpayer who willfully provides false information concerning the taxpayer's income or other information relative to eligibility for tax relief shall immediately repay to the state the full amount of any tax relief received as a result of such false information, plus an amount equal to the penalty and interest calculated according to the rates specified in former § 67-1-801(b) [repealed].

(2) Any person who received tax relief payments in error for any tax year or years shall repay the state the amount received in error, but there shall be a bar against collection of such repayments, unless demand is made within two (2) years following the due date for the tax year to which the erroneous payments relate. Such person may reapply and may obtain tax relief for a subsequent tax year; provided, that eligibility is established and such person either pays the full amount of repayment due or applies one half (½) of the tax relief amount for which the person may be eligible to repay the state for amounts received in error until such time as no further repayment is due. The limited liability and right to reapply afforded in this subdivision (g)(2) shall not be available to persons who willfully provide false information concerning eligibility. Repayment shall not be required of a person where the social security administration, the department of human services, the veterans' administration, the railroad retirement board, or some other similar governmental or private entity first determines a person to be eligible for property tax relief but later determines that the person was ineligible.

(h) Other provisions of the law to the contrary notwithstanding, if a taxpayer eligible for tax relief pursuant to § 67-5-702 or § 67-5-703 dies after applying for tax relief or after receiving a voucher, the surviving spouse, and only the surviving spouse, shall be qualified to present to the collecting official the tax relief voucher selected for the deceased and to receive a final payment for the tax year for which the voucher was selected, unless the taxes were paid prior to the

taxpayer's death. If the taxes were paid at the time application was made and prior to the taxpayer's death, either the surviving spouse or any duly appointed personal representative of the decedent may receive the payment.

**(i)** If a governmental entity acquires an interest in real property that divides a contiguous parcel into two (2) or more noncontiguous parcels, then for tax relief purposes pursuant to §§ 67-5-702 — 67-5-704, such noncontiguous parcels shall be considered to be one (1) contiguous parcel. This section shall apply to any such acquisition creating two (2) or more noncontiguous parcels on or after January 1, 1981.

**(j) (1)** The legislative bodies of counties, municipalities and metropolitan forms of government may, by act of the local legislative body, provide for the appropriation of funds for tax relief for elderly low-income homeowners as described in § 67-5-702, for disabled homeowners as described in § 67-5-703, and for disabled veterans as described in § 67-5-704; provided, that in no event shall the total relief allowed by the state and counties, municipalities or metropolitan forms of government exceed the total taxes actually paid.

**(2)** The ordinance authorized by subdivision (j)(1) shall include provisions that only those taxpayers who qualify under §§ 67-5-702 — 67-5-704 are eligible for such additional tax relief, and that the eligible taxpayers shall have previously applied for and obtained the relief authorized by § 67-5-702, § 67-5-703 or § 67-5-704.

**(k)** The director of the division of property assessments is authorized to waive application of any deadline imposed by this section upon determining that the failure to meet the deadline was excusable for good and reasonable cause as the phrase is used in § 67-1-803. No deadline may be extended hereunder beyond December 31 of the year following the tax year.

**(l)** Any municipality within that county may, upon ordinance or resolution of the legislative body, enter into a contract with another collecting official within the same county for the purpose of outsourcing the processing of tax relief applications received from taxpayers. The collecting official shall submit such applications and supporting documents to the state for tax relief processing.

**(m)** Financial records filed for purposes of income verification, including financial information reported on any application, shall be confidential and shall not be subject to inspection under the Tennessee public records law, compiled in title 10, chapter 7, but shall be available to local or state officials who administer, enforce, or audit the tax relief program or requirements under §§ 67-5-701 — 67-5-703.

Acts 1973, ch. 226, § 6; 1974, ch. 771, § 10; T.C.A., § 67-648; Acts 1980, ch. 787, §§ 1-3; 1981, ch. 400, § 1; 1983, ch. 127, §§ 3, 4, 6, 7; 1983, ch. 292, § 1; T.C.A., §§ 67-673, 67-675 — 67-678; Acts 1985, ch. 53, § 1; 1988, ch. 522, §§ 1-3; 1995, ch. 166, §§ 1, 2; 1997, ch. 115, § 1; 1999, ch. 110, §§ 1, 2; 2005, ch. 326, § 1; 2006, ch. 739, § 1; 2010, ch. 932, § 1; 2011, ch. 17, §§ 1, 2; 2013, ch. 63, § 1; 2014, ch. 860, § 1; 2015, ch. 226, § 1.

**Compiler's Notes.** Former § 67-1-801(b), referred to in this section, was repealed by Acts 1988, ch. 526, § 5.

Acts 1995, ch. 166, § 3 provided that the amendments by that act apply to the 1995 tax year.

Acts 2011, ch. 17, § 3 provided that the act, which amended subdivisions (d)(2) and (g)(2), shall apply to pending claims for the 2011 tax year and thereafter.

Acts 2013, ch. 63, § 5 provided that the act, which added subsection (m), shall apply to all information submitted and received for any tax years beginning prior to April 1, 2013, as well as tax years beginning after April 1, 2013.

Pursuant to Article III, Section 18 of the Constitution of Tennessee, Acts 2014, ch. 860 took effect on April 29, 2014.

Acts 2014, ch. 860, § 2 provided that this act, which added subdivision (e)(3), shall apply to claims for the 2014 tax year and thereafter.

**Amendments.** The 2013 amendment added (m).

The 2014 amendment added (e)(3).

The 2015 amendment added “, per taxing jurisdiction” at the end of (f)(2).

**Effective Dates.** Acts 2013, ch. 63, § 5. April 1, 2013.

Acts 2014, ch. 860, § 2. April 29, 2014. [See the Compiler's Note.]

Acts 2015, ch. 226, § 2. April 20, 2015.

**Cross-References.** Confidentiality of public records, § 10-7-504.

Real property tax deferral, title 7, ch. 64.

**Section to Section References.** This part is referred to in § 67-5-1804.

**Attorney General Opinions.** Constitutionality of local government supplementation of state tax relief program, OAG 98-034 (2/9/98).

Legislative bodies of counties and/or municipalities do not have the authority to exempt those who qualify for the state tax relief program from collection of storm water fees, OAG 06-177 (12/19/06).

### **67-5-702. Elderly low-income homeowners.**

(a) (1) There shall be paid from the general funds of the state to certain low-income taxpayers sixty-five (65) years of age or older the amount necessary to pay or reimburse such taxpayers for all or part of the local property taxes paid for a given year on that property that the taxpayer owned and used as the taxpayer's residence as provided in this part.

(2) For tax year 2007 and thereafter, the taxpayer's annual income from all sources shall not exceed twenty-four thousand dollars (\$24,000), or such other amount as set forth in the

general appropriations act. This annual income limit shall be adjusted each tax year to reflect the cost of living adjustment for social security recipients as determined by the social security administration and shall be rounded to the nearest ten dollars (\$10.00). The income attributable to the applicant for tax relief shall be the income of all owners of the property, the income of applicant's spouse and the income of any owner of a remainder or reversion in the property if the property constituted the person's legal residence at any time during the year for which tax relief is claimed. Any portion of social security income, social security equivalent railroad retirement benefits, and veterans entitlements required to be paid to a nursing home for nursing home care by federal regulations shall not be considered income to an owner who relocates to a nursing home.

(3) Such reimbursement shall be paid on the first twenty-three thousand five hundred dollars (\$23,500), or such other amount as set forth in the general appropriations act, of the full market value of such property.

(b) (1) In determining the amount of relief to a taxpayer, the effective assessed value on the first twenty-three thousand five hundred dollars (\$23,500), or such other amount as set forth in the general appropriations act, of full market value shall be multiplied by a tax rate that has been adjusted to reflect the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.

(2) The effective assessed value shall be determined by multiplying the full market value of the property up to twenty-three thousand five hundred dollars (\$23,500), or such other amount as set forth in the general appropriations act, by twenty-five percent (25%).

(3) The full market value of the property shall be determined by adjusting the appraised value of the property as shown on the records of the assessor of property by a factor that reflects the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.

(c) Taxpayers who become sixty-five (65) years of age on or before December 31 of the year for which application is made for property tax relief and are otherwise eligible shall be qualified as elderly low-income homeowners.

Acts 1973, ch. 226, § 6; 1974, ch. 771, § 9; 1978, ch. 936, § 1; 1979, ch. 388, §§ 1, 3; T.C.A., § 67-645; Acts 1983, ch. 127, § 1; T.C.A., § 67-670; Acts 1988, ch. 496, § 1; 1988, ch. 522, §§ 4-6; 1992, ch. 964, § 1; 1992, ch. 1021, § 1; 1993, ch. 500, § 1; 1996, ch. 967, § 2; 1998, ch. 726, § 1; 1998, ch. 1031, § 1; 2006, ch. 1019, §§ 61-63; 2007, ch. 539, § 1; 2009, ch. 68, § 1; 2015, ch. 481, § 2; 2016, ch. 1065, § 2.

**Compiler's Notes.** Acts 1998, ch. 1031, which substituted "eighteen thousand dollars (\$18,000)" for "fifteen thousand dollars (\$15,000)" throughout this section, provided that the act applies to the 1998 tax year.

Acts 2015, ch. 481, § 1 provided that the act, which amended this section, shall be known and may be cited as the “Save the Tax Relief Act.”

**Amendments.** The 2015 amendment substituted “twenty-three thousand dollars (\$23,000)” for “twenty-five thousand dollars (\$25,000)” in (a)(3), (b)(1), and (b)(2).

The 2016 amendment substituted “twenty-three thousand five hundred dollars (\$23,500)” for “twenty-three thousand dollars (\$23,000)” in (a)(3), (b)(1) and (b)(2).

**Effective Dates.** Acts 2015, ch. 481, § 8. May 18, 2015.

Acts 2016, ch. 1065, § 5. May 20, 2016.

**Cross-References.** Tax relief for low income elderly homeowners authorized, Tenn. Const., art. II, § 28.

**Section to Section References.** Sections 67-5-702 — 67-5-704 are referred to in §§ 7-51-1601, 67-5-701.

This section is referred to in §§ 67-5-704, 67-5-705.

**Law Reviews.**

Selected Tennessee Legislation of 1983 (N. L. Resener, J. A. Whitson, K. J. Miller), 50 Tenn. L. Rev. 785 (1983).

**Attorney General Opinions.** Property tax relief, OAG 99-216 (10/27/99).

Property tax relief for disabled homeowners, OAG 07-103 (7/11/07).

**NOTES TO DECISIONS**

1. In General.
2. Joint Owners.

**1. In General.**

T.C.A. § 67-5-702 is not an exemption statute at all; the property remains subject to the tax at all times, and cities and counties receive the full benefit of the property tax. T.C.A. § 67-5-702 only provides that elderly low-income taxpayers are entitled to reimbursement out of state funds of a part of the taxes paid. *Henderer v. State Bd. of Equalization*, 746 S.W.2d 719, 1987 Tenn. App. LEXIS 3125 (Tenn. Ct. App. 1987).

**2. Joint Owners.**

Board of equalization rules requiring that the income of all owners of the property must be considered in determining eligibility under this section, as applied to a joint owner, were held inconsistent with the plain meaning of T.C.A. § 67-5-702. *Henderer v. State Bd. of Equalization*, 746 S.W.2d 719, 1987 Tenn. App. LEXIS 3125 (Tenn. Ct. App. 1987).

**67-5-703. Disabled homeowners.**

**(a) (1)** There shall be paid from the general funds of the state to certain taxpayers who are

totally and permanently disabled, as may be determined by rules and regulations of the state board of equalization, the amount necessary to pay or reimburse such taxpayers for all or part of the local property taxes paid for a given year on that property that the taxpayer owned and used as the taxpayer's residence as provided in this section.

(2) For tax year 2007 and thereafter, the taxpayer's annual income from all sources shall not exceed twenty-four thousand dollars (\$24,000), or such other amount as set in the general appropriations act. The annual income limit shall be adjusted each tax year to reflect the cost of living adjustment for social security recipients as determined by the social security administration and shall be rounded to the nearest ten dollars (\$10.00). The income attributable to the applicant for tax relief shall be the income of all owners of the property, the income of applicant's spouse and the income of any owner of a remainder or reversion in the property if the property constituted the person's legal residence at any time during the year for which tax relief is claimed. Any portion of social security income, social security equivalent railroad retirement benefits, and veterans entitlements required to be paid to a nursing home for nursing home care by federal regulations shall not be considered income to an owner who relocates to a nursing home.

(3) Such reimbursement shall be paid on the first twenty-three thousand five hundred dollars (\$23,500), or such other amount as set forth in the general appropriations act, of the full market value of such property.

(b) (1) In determining the amount of relief to a taxpayer, the effective assessed value on the first twenty-three thousand five hundred dollars (\$23,500), or such other amount as set forth in the general appropriations act, of full market value shall be multiplied by a tax rate that has been adjusted to reflect the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.

(2) The effective assessed value shall be determined by multiplying the full market value of the property up to twenty-three thousand five hundred dollars (\$23,500), or such other amount as set forth in the general appropriations act, by twenty-five percent (25%).

(3) The full market value of the property shall be determined by adjusting the appraised value of the property as shown on the records of the assessor of property by a factor that reflects the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.

(c) Taxpayers who become totally and permanently disabled on or before December 31 of the year for which application is made for property tax relief and are otherwise eligible shall be qualified as disabled homeowners.

(d) Any information concerning the disability status of a disabled homeowner shall be confidential and shall not be subject to inspection under Tennessee public records law, compiled in title 10, chapter 7, but shall be available to local or state officials who administer, enforce, or audit the tax relief program or requirements under this section.

Acts 1973, ch. 226, § 6; 1978, ch. 936, § 2; 1979, ch. 388, §§ 2, 3; T.C.A., § 67-646; Acts 1983, ch. 127, § 2; T.C.A., § 67-671; Acts 1988, ch. 496, § 2; 1988, ch. 522, §§ 7-9; 1992, ch. 964, § 2; 1992, ch. 1021, § 2; 1993, ch. 500, § 2; 1996, ch. 967, § 3; 1998, ch. 726, § 2; 1998, ch. 1031, § 2; 2006, ch. 1019, §§ 64-66; 2008, ch. 806, § 1; 2009, ch. 68, § 2; 2013, ch. 63, § 2; 2015, ch. 481, § 3; 2016, ch. 1065, § 3.

**Compiler's Notes.** Acts 1993, ch. 500, § 3 provided that the amendment by that act shall apply to tax year 1993.

Acts 2013, ch. 63, § 5 provided that the act, which added subsection (d), shall apply to all information submitted and received for any tax years beginning prior to April 1, 2013, as well as tax years beginning after April 1, 2013.

Acts 2015, ch. 481, § 1 provided that the act, which amended this section, shall be known and may be cited as the "Save the Tax Relief Act."

**Amendments.** The 2013 amendment added (d).

The 2015 amendment substituted "twenty-three thousand dollars (\$23,000)" for "twenty-five thousand dollars (\$25,000)" in (a)(3), (b)(1), and (b)(2).

The 2016 amendment substituted "twenty-three thousand five hundred dollars (\$23,500)" for "twenty-three thousand dollars (\$23,000)" in (a)(3), (b)(1) and (b)(2).

**Effective Dates.** Acts 2013, ch. 63, § 5. April 1, 2013.

Acts 2015, ch. 481, § 8. May 18, 2015.

Acts 2016, ch. 1065, § 5. May 20, 2016.

**Cross-References.** Confidentiality of public records, § 10-7-504.

Real property tax deferral applicable to disabled tax payers, § 7-64-211.

Tax relief for low income disabled homeowners authorized, Tenn. Const., art. II, § 28.

**Section to Section References.** Sections 67-5-702 — 67-5-704 are referred to in §§ 7-5-1601, 67-5-701.

This section is referred to in §§ 7-64-211, 67-5-701, 67-5-704.

**Law Reviews.**

Selected Tennessee Legislation of 1983 (N. L. Resener, J. A. Whitson, K. J. Miller), 50 Tenn. L. Rev. 785 (1983).

**67-5-704. Disabled veteran's residence.**

**(a) (1)** There shall be paid from the general funds of the state to certain disabled veterans the amount necessary to pay or reimburse such taxpayers for all or part of the local property



taxes paid for a given tax year on that property that the disabled veteran owned and used as the disabled veteran's residence as provided in this section.

(2) [Deleted by 2016 amendment.]

(3) Such reimbursement shall be paid on the first one hundred thousand dollars (\$100,000) of the full market value of such property.

(4) In determining the amount of relief to a taxpayer, the effective assessed value on the first one hundred thousand dollars (\$100,000) of full market value shall be multiplied by a tax rate that has been adjusted to reflect the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.

(5) The effective assessed value shall be determined by multiplying the full market value of the property up to one hundred thousand dollars (\$100,000) by twenty-five percent (25%).

(6) The full market value of the property shall be determined by adjusting the appraised value of the property as shown on the records of the assessor of property by a factor that reflects the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization.

(b) For the purposes of this section, a “disabled veteran” means a person who has served in the armed forces of the United States, and who has:

(1) Acquired in connection with such service a disability from 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 from legal blindness, or from loss or loss of use of two (2) or more limbs from any service-connected cause;

(2) Acquired one hundred percent (100%) permanent total disability, as determined by the United States veterans' administration, and such disability resulting from having served as a prisoner of war; or

(3) Acquired service-connected permanent and total disability or disabilities, as determined by the United States department of veterans' affairs.

(c) Under no conditions shall property tax relief extend to any person who was dishonorably discharged from any of the armed services.

(d) The determination of the United States veterans' administration concerning the disability status of a veteran shall be conclusive for purposes of this section.

(e) Property tax relief shall also be extended to the surviving spouse of a disabled veteran who, at the time of the disabled veteran's death, was eligible for disabled veterans' property tax relief. If a subsequent amendment to the law concerning eligibility as a disabled veteran would have made the deceased veteran eligible for disabled veterans' property tax relief, then property

tax relief shall also be extended to the surviving spouse. A surviving spouse shall continue to qualify for disabled veterans' property tax relief as long as the surviving spouse:

- (1) Does not remarry;
- (2) Solely or jointly owns the property for which tax relief is claimed; and
- (3) Uses the property for which tax relief is claimed exclusively as a home.

(f) Property tax relief shall also be extended to the surviving spouse of a veteran whose death results from a service-connected, combat-related cause, as determined by the United States veterans' administration; provided, that:

- (1) The surviving spouse does not remarry; and
- (2) The property for which tax relief is claimed is owned by and used exclusively by the surviving spouse as a home.

(g) Property tax relief shall also be extended to the surviving spouse of a soldier whose death results from being deployed, away from any home base of training and in support of combat or peace operations; provided, that the surviving spouse:

- (1) Does not remarry;
- (2) Solely or jointly owns the property for which tax relief is claimed; and
- (3) Uses the property for which tax relief is claimed exclusively as a home.

(h) The refund provided by this section shall be in lieu of any payment under § 67-5-702 or § 67-5-703.

(i) Any information concerning the disability status of a disabled veteran or the death of a soldier shall be confidential and shall not be subject to inspection under Tennessee public records law, compiled in title 10, chapter 7, but shall be available to local or state officials who administer, enforce, or audit the tax relief program or requirements under this section.

(j) [Deleted by 2016 amendment.]

Acts 1973, ch. 226, § 6; 1976, ch. 829, § 1; 1979, ch. 281, § 1; T.C.A., § 67-647; Acts 1980, ch. 690, § 1; 1981, ch. 328, § 1; 1983, ch. 127, § 5; T.C.A., § 67-672; Acts 1984, ch. 802, § 1; 1984, ch. 983, § 1; 1985, ch. 113, § 1; 1988, ch. 522, §§ 10-13; 1996, ch. 967, § 1; 2002, ch. 699, §§ 1, 2; 2002, ch. 751, § 1; 2004, ch. 852, § 1; 2005, ch. 458, §§ 1-3; 2006, ch. 884, §§ 1-4; 2006, ch. 978, § 1; 2006, ch. 1019, §§ 67-69; 2007, ch. 553, § 1; 2011, ch. 262, § 1; 2011, ch. 418, § 1; 2012, ch. 1087, § 1; 2013, ch. 63, § 3; 2015, ch. 481, §§ 4-6; 2016, ch. 1065, § 1.

**Compiler's Notes.** Acts 2004, ch. 852, § 2 provided that the amendment by that act shall apply to tax

years beginning on and after January 1, 2005.

Acts 2005, ch. 458, § 4 provided that the act shall apply to tax years beginning on and after January 1, 2006.

Acts 2006, ch. 884, § 5 provided that § 4 of the act shall apply to appeals pending on June 20, 2006, and that §§ 1-4 of the act shall apply to tax years beginning on and after January 1, 2007.

Acts 2006, ch. 978, § 2 provided that no additional appropriation shall be made for the purpose of funding the act. Funds to be used to fund the act shall be earmarked out of the funds made available to the state board of equalization or the division of property assessment for certain disabled veterans by the general appropriations act.

Acts 2006, ch. 978, § 3 provided that the act shall apply to tax years beginning on or after July 1, 2006.

Acts 2006, ch. 884, §§ 1-3 purported to amend subdivisions (a)(2)-(4) with the same amendments enacted by Acts 2006, ch. 1019, §§ 67-69; therefore, the amendments by ch. 884 were not given effect.

Acts 2011, ch. 418, § 2 provided that the act, which amended subsection (e), shall apply to tax years beginning on or after January 1, 2011.

Acts 2013, ch. 63, § 5 provided that the act, which added subsection (i), shall apply to all information submitted and received for any tax years beginning prior to April 1, 2013, as well as tax years beginning after April 1, 2013.

Acts 2015, ch. 481, § 1 provided that the act, which amended this section, shall be known and may be cited as the "Save the Tax Relief Act."

**Amendments.** The 2013 amendment added (i).

The 2015 amendment added present (a)(2) and redesignated former (a)(2) as (a)(3); substituted "one hundred thousand dollars (\$100,000)" for "one hundred seventy-five thousand dollars (\$175,000)" in (a)(3), (a)(4), and (a)(5); and added (j).

The 2016 amendment deleted former (a)(2), which read: "(2)(A) For tax year 2015 and tax years thereafter, the taxpayer's annual income from all sources shall not exceed sixty thousand dollars (\$60,000), or such other amount as set forth in the general appropriations act. This annual income limit shall be adjusted each tax year to reflect the cost of living adjustment for social security recipients as determined by the social security administration and shall be rounded to the nearest ten dollars (\$10.00). The annual income attributable to the applicant for tax relief shall be the income of all owners of the property, the income of the applicant's spouse and the income of any owner of a remainder or reversion in the property if the property constituted the person's legal residence at any time during the year for which tax relief is claimed. Any portion of social security income, social security equivalent railroad retirement benefits, and veterans entitlements required to be paid to a nursing home for nursing home care by federal regulations shall not be considered income to an owner who relocates to a nursing home."(B) This subdivision (a)(2) shall apply to taxpayers who have not received a reimbursement pursuant to this section for tax year 2014 and who apply to receive a reimbursement for tax year 2015 or a tax year thereafter. This subdivision (a)(2) shall not apply to taxpayers who have received a reimbursement pursuant to this section for tax year 2014 and who reapply to receive a reimbursement for tax year 2015 and in subsequent tax years without interruption."; and deleted former (j), which read: "(j) Taxpayers who have not received a reimbursement pursuant to this section for tax year 2014 and who apply to receive a reimbursement for tax year 2015 or a tax year thereafter, shall submit proof and documentation of the taxpayer's annual income as defined in subdivision (a)(2)(A) in order to qualify for

the reimbursement provided by this section.”

**Effective Dates.** Acts 2013, ch. 63, § 5. April 1, 2013.

Acts 2015, ch. 481, § 8. May 18, 2015.

Acts 2016, ch. 1065, § 5. May 20, 2016.

**Cross-References.** Confidentiality of public records, § 10-7-504.

Real property tax deferral applicable to disabled veterans, § 7-64-211.

Tax relief for disabled veteran home owners authorized, Tenn. Const., art. II, § 28.

**Section to Section References.** Sections 67-5-702 — 67-5-704 are referred to in §§ 7-51-1601, 67-5-701.

This section is referred to in § 7-64-211.

**Law Reviews.**

Selected Tennessee Legislation of 1983 (N. L. Resener, J. A. Whitson, K. J. Miller), 50 Tenn. L. Rev. 785 (1983).

**Attorney General Opinions.** The maximum annual income threshold of T.C.A. § 67-5-704(a)(2)(A) does not conflict with 38 U.S.C. § 5301(a)(1), which mandates that veterans' benefits be exempt from taxation. OAG 16-12, 2016 Tenn. AG LEXIS 12 (3/29/ 2016).