Where do I apply?

Contact your county trustee to apply. If your property is within city limits, you may also contact your city collecting official to apply.

When do I apply?

You may apply when you receive your 2026 property tax bill(s). The deadline to apply is 35 days after the delinquency date. Taxes must also be paid by this date.

How can I check my application status?

Visit our website:

tncot.cc/taxrelief

At the bottom of the page, click on the application status search link to check your application's status.



More questions?

Call your county trustee, city collecting official, or the property tax relief office. You can also visit our website.

PROPERTY TAX RELIEF CONTACT INFORMATION

615.747.8871

Property Tax Relief
Cordell Hull Building
425 Rep. John Lewis Way N.
Nashville, TN 37243

For more information about your eligibility for property tax relief and a comprehensive list of eligibility requirements, please visit our website.

tncot.cc/taxrelief

2026 PROPERTY TAX RELIEF PROGRAM

Who can apply?

- ELDERLY HOMEOWNERS
- DISABLED HOMEOWNERS
- DISABLED VETERAN HOMEOWNERS
- WIDOW(ER) OF DISABLED VETERAN HOMEOWNERS

TENNESSEE COMPTROLLER OF THE TREASURY

WHAT IS PROPERTY TAX RELIEF?

Tennessee state law provides for property tax relief for low-income elderly and disabled homeowners, as well as disabled veteran homeowners or their surviving spouses. This is a reimbursement program funded by appropriations authorized by the General Assembly. Tax collecting officials, including county trustees, receive applications from taxpayers who may qualify.

INCOME DOCUMENTATION

If you are an elderly or disabled homeowner, you may be required to provide income documentation such as a copy of your tax return, 1099, W-2, etc.

If you are a sole owner within $100 of the income limit, or if there is a co-owner, and your combined income is within $200 of the income limit, income documentation must be provided for all sources.

VETERAN DISABILITY RATING

Determination of eligibility for a homeowner who is a disabled veteran or widow(er) of a disabled veteran will be made based on information provided by the VA through use of consent forms. If you are applying as a disabled veteran, you will need to complete an F-16 or, for a widow(er) of a disabled veteran you must complete an F-16S. These forms are available at the county trustee's office or the city collecting official's office.

Contact U.S. Department of Veterans Affairs at:

1.800.827.1000

ELIGIBILITY REQUIREMENTS

ELDERLY

- You must be 65 on or before 12/31/2026.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

$38,470 Maximum 2025 income of the applicant, spouse, co-owner, and resident remainder

$33,600 Maximum market value on which tax relief is calculated

DISABLED

- You must be disabled on or before 12/31/2026.
- You must own your home and use it as your primary residence.
- You must provide annual income from all sources.

$38,470 Maximum 2025 income of the applicant, spouse, co-owner, and resident remainder

$33,600 Maximum market value on which tax relief is calculated

DISABLED VETERAN

- You must own your home and use it as your primary residence.
- You must complete a 2026 F-16. This form is a consent form for the release of disability and income information from the U.S. Department of Veterans Affairs.
- You must meet one of the following disability requirements:
  - * 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;
  - * Acquired one hundred percent (100%) permanent total disability, as determined by the U.S. Department of Veterans Affairs, and such disability resulting from having served as a prisoner of war; or
  - * Acquired service-connected permanent and total disability or disabilities, as determined by the U.S. Department of Veterans Affairs.

$175,000 Maximum market value on which tax relief is calculated

WIDOW(ER) OF DISABLED VETERAN

- You must own your home and use it as your primary residence.
- You must complete a 2026 F-16S. This form is a consent form for the release of disability and income information from the U.S. Department of Veterans Affairs.
- You must provide a copy of your spouse's death certificate and provide a form of personal ID.
- You must have been married to the veteran at the time of their death and not have remarried.
- The veteran must have met one of the disability requirements listed in the DISABLED VETERAN box, or:
  - * 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 U.S. Department of Veterans Affairs;
  - * 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;

$175,000 Maximum market value on which tax relief is calculated

Tenn. Code Ann. § 67-5-701 (Administrative Provisions– Appropriations), Tenn. Code Ann. § 67-5-702 (Elderly Low Income Homeowners), Tenn. Code Ann. § 67-5-703 (Disabled Homeowners), Tenn. Code Ann. § 67-5-704 (Disabled Veteran's Residence)