

ELIGIBILITY REQUIREMENTS (CONTINUED)

Proof of Ownership

- Copy of current year tax notice or receipt, deed or probated will.
- Special considerations and rules apply as follows: to mobile homes set on rental property; for qualified taxpayers temporarily living in health care facilities; for mixed use property, such as residential/commercial splits; and, for Holders of Life Estate on the property.

Proof of Residency

- Copy of voter registration card.
- You will be required to sign the tax freeze application -*I certify that the property for which the tax freeze is sought is my principal residence for voting purposes and that I have not submitted another property as my principal residence for any purpose in the jurisdiction, the State of Tennessee or any other state.*

Proof of Income

The combined total 2007 annual income of all owners of the property **cannot exceed \$31,780.00**. T.C.A. 67-5-705 0600-09-.06-(3) Annual Income from all sources shall include, but is not limited to social security payments after the Medicare deduction, social security disability, supplemental security income, retirement and pension benefits after deduction of healthcare insurance premiums, veteran's benefits, worker's compensation, unemployment compensation, salaries and wages, alimony, total interest and total dividends. For income from a business, farm, rental property, estate settlement, sale of securities, or other comparable source, include only the net income or loss after expenses. Documentation of the loss must be provided with the application. Gain or loss from the sale of a principal residence, AFDC, child support, food stamps and VA aid and attendance shall not be considered income. Except as otherwise provided by the statute or these rules, determinations regarding the income of an applicant or owners of property shall be guided by the Federal Income Tax requirements for determining income. When determining the income using a tax return, the adjusted gross income amount is used. This amount is added to any income sources specified above which may not be taxable by IRS standards. (4) Social Security, railroad retirement benefits, and Veterans Administration benefits that are required to be paid to a nursing home for the care of the taxpayer, or co-owner(s), shall not be considered income. Documentation completed by the Nursing Home Administrator or person handling the taxpayer's business must be provided.

WHEN DO I APPLY?

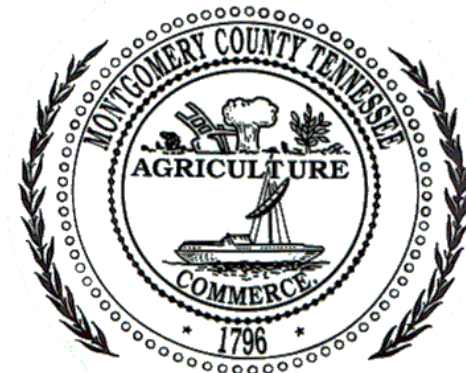
To be considered for the 2008 property tax freeze, your application **must be filed by April 6, 2009.**

WHERE AND HOW DO I APPLY? 3 EASY STEPS TO THE APPLICATION PROCESS!

1. **Please call the Trustee's Office at (931) 648-5717 to make an appointment.** It will take approximately 30 minutes to assist you in applying for the Tax Freeze Program. The Trustee's Office is located at the Montgomery County Veteran's Plaza, 350 Pageant Ln., Suite 101-B.
2. **Please gather the following documents and bring to the Trustee's Office:**
 - **Proof of Age**-birth certificate, driver license, Medicare card, passport, military ID, marriage certificate which states the applicant's age or approval for the State of Tennessee Tax Relief program.
 - **Proof of Ownership and Residency**-Copy of voter registration card, current year tax receipt or notice, deed or probated will. You will also need a copy of a death certificate if one of the property owner's has become deceased.
 - **Proof of 2007 total income from all sources and from all owners and the total income cannot exceed \$31,780.00** (see previous page for a detailed list of income sources).
3. **You will be required to read the following statement and sign the tax freeze application:**

I certify this information to be correct and understand I am subject to penalty and interest for intentionally providing false information. Any taxpayer, who knowingly provides false information concerning the taxpayer's income or other information relative to eligibility for such program, commits a Class A misdemeanor. For a period of 18 months, I voluntarily authorize the Social Security Administration, Internal Revenue Service, or anyone, to release my social security number, name, date of birth, disability status, and income to the Property Tax Freeze Program. I certify that the property for which the tax freeze is sought is my principal residence for voting purposes and that I have not submitted another property as my principal residence for any purpose in the jurisdiction, the State of Tennessee or any other state.

MONTGOMERY COUNTY TAX FREEZE FOR THE ELDERLY HOMEOWNER



Provided by
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TAX FREEZE HISTORY

The Tax Freeze program was approved by Tennessee voters in a November, 2006 constitutional amendment referendum.

The State Legislature passed Public Chapter 581, the Tax Freeze Act of 2007. The Tax Freeze Act permits local governments to implement the program.

On March 10, 2008, the Montgomery County Commission unanimously passed Resolution 08-3-4, to adopt the Property Tax Freeze Program for Montgomery County Elderly Homeowners.

Under the program, qualifying homeowners, age 65 or older, can “freeze” the tax due on their property, at the amount for the year they qualify, even if the tax rate or appraisal increase.

To remain on the Tax Freeze Program, every year the applicant will provide proof of eligibility (ownership and income) for every year re-application is made.

ELIGIBILITY REQUIREMENTS FOR THE TAX FREEZE ELDERLY HOMEOWNER

Age

- Must be 65 or older on or before December 31, 2008.
- Applicants must present proof of age-birth certificate, driver license, Medicare card, passport, military ID or marriage certificate which states the applicant’s age or approval for the State of Tennessee Tax Relief program.

HOW THE TAX FREEZE WORKS

- The program only freezes your property’s tax amount not the appraised value.
- The Property Assessor keeps the property value at the current market value. If your property is sold or you no longer qualify for the tax freeze program, the property’s current value is taxed and the tax amount due becomes unfrozen.
- If an improvement is made to the property (e.g. remodeled/upgraded) on which the tax is frozen in value, the base year frozen property tax amount will increase with the added value.
- The maximum land area allowed under the tax freeze is five (5) acres.
- The State Comptroller’s Office will calculate the income limit each year. The Tax Freeze re-application form must be filed each year to prove continued qualification.
- The Montgomery County Tax Freeze Program can be terminated by the County Commission at a future date; however, the Tax Freeze Program cannot end during the same tax year.



Notes

FREQUENTLY ASKED QUESTIONS

- Will Montgomery County have a lien on my property? **NO.** Montgomery County has no lien due to the property tax freeze you may receive.
- Are Tax Freeze recipients exempt from paying property taxes? **NO.** You still are responsible for paying your property taxes as billed.
- Can you get the tax freeze on multiple properties? **NO.** You can only receive the tax freeze on your primary residence in any given tax year.
- For answers to other questions, please call the Montgomery County Trustee’s Office, Monday-Friday 7:30a.m. to 4:30p.m. and Saturday Mornings in February 8:30a.m. to noon. **Phone (931) 648-5717**