

Open enrollment runs from October 1, 2024 - April 5, 2025.

Email us at taxrelief@knoxcounty.org to get an application when available.

Homeowners qualifying for the **Senior Property Tax Freeze Program** will have the property taxes on their principal residence frozen at a base tax amount, which is the amount of taxes owed in the year they first qualify for the program. Thereafter, as long as the owner continues to qualify for the program, the amount of property taxes owed for that property generally will not change, even if there is a property tax rate increase or county-wide reappraisal.

To qualify, the homeowner must file an application annually and must:

- Own the property and be living in it.
- Be 65 years of age or older by December 31, 2024
- Have an income from all sources that does not exceed the income limit established for that tax year. The state Comptroller's Office will calculate the income limit for each county annually using a formula outlined in state law.

An application must be made yearly to the Knox County Trustee's office to stay on the Senior Property Tax Freeze program. If you do not receive your Senior Property Tax Freeze application from us by the end of November, you must contact us to let us know. Failure to turn in your paperwork by the April 5th deadline will cause you to fall off the program. You will then have to start again as a new applicant at that year's base tax amount. This program does not entitle you to any discounts or exemptions on property taxes, all property taxes owed must be paid.

Situations, where the base tax amount would change for a homeowner, are:

- When improvements are made to the property resulting in an increase in its value
- When the homeowner sells their home and purchases another residence

The current year's property taxes become due and payable on October 3rd. The last day to pay the preceding year's property taxes without interest and/or penalty is February 28th. Beginning March 1st, interest will be added at a rate of 1.5% on the first of every month. By law, this interest cannot be removed. Payment plans and automatic bank drafts are available, please contact us for more details. 865-215-2305