

**KNOX COUNTY
PROPERTY TAX FREEZE
PROGRAM INFORMATION**



**FRED SISK
KNOX COUNTY TRUSTEE**

KNOX COUNTY PROPERTY TAX FREEZE PROGRAM

1. What is the Property Tax Freeze?

The property tax freeze program caps the amount of taxes a homeowner will pay at the current year amount for as long as the applicant meets eligibility and program requirements.

2. Why was the Property Tax Freeze initiated?

This program was intended to benefit senior citizens who live on a fixed income by capping the amount of property taxes at current levels for as long as they own the property and meet eligibility and program requirements.

3. Who is eligible for the Property Tax Freeze?

Property owners listed on the deed whose principal residence is located within Knox County, and are 65 years of age or older by December 31, 2008, and whose income does not exceed \$33,300.

4. When can the Property Tax Freeze be applied for?

Applications will be available between May 15, 2008 and April 3, 2009. These applications must be filed with the Knox County Trustee on an annual basis.

5. Where will applications be accepted?

The Knox County Trustee has seven locations that will be accepting applications: 1) Knoxville Center Mall, 2) Five Points Center, 3) Chapman Plaza, 4) Halls Center, 5) Farragut Town Hall, 6) Cedar Bluff, 7) City County Building.

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FREQUENTLY ASKED QUESTIONS

- 1. At what amount will my taxes be frozen?**
The amount will vary depending on your property assessment and the county tax rate. When you qualify, the amount will not change unless there are improvements made to the property.
- 2. Can I receive a tax freeze on more than one property?**
No. You can only receive a tax freeze on your primary residence in any given tax year.
- 3. If my property is listed as a life estate, do I still qualify?**
Yes. Proof of the life estate must be presented when applying.
- 4. Do all owners have to be 65 to apply?**
No. Only one owner must be 65 years of age or older by December 31, 2008 to apply.
- 5. Can I transfer the property tax freeze from one property to another?** No. If you sell or purchase a property, you must reapply and establish a new tax base.
- 6. If my taxes are paid by my mortgage company, can I still apply for the tax freeze?** Yes. Once you qualify, the county will bill your mortgage company the new amount.
- 7. What is the difference between Tax Freeze and Tax Relief?**
Eligibility requirements for tax relief are much more strict, as the State of Tennessee is paying a portion of the taxes. Tax freeze will keep the taxes from being raised.
- 8. Will I have to reapply each year?**
Yes. The State of Tennessee must verify the income for each applicant on a yearly basis.
- 9. Does it matter who is listed on the deed?**
Yes. The names on the deed are considered the actual owners of the property. Income of all owners must be verified.

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THINGS TO BRING WHEN APPLYING:

1. Social Security Card
2. Medicare Card
3. Proof of annual income from ALL sources, ALL owners.

Proof of income includes, but is NOT limited to:

- a. Previous year's income tax return
- b. Social Security earnings (after Medicare deduction)
- c. Supplemental Social Security Income (SSI)
- d. Retirement or Pension benefits
- e. Veterans' Administration benefits
- f. Workers' Compensation
- g. Salaries or Wages
- h. Interest or Dividends

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WHERE TO APPLY

Knox County Trustee
Knoxville Center Mall
Knoxville, TN 37924
Telephone: 865-215-1599
Fax: 865-215-1595
Mon-Fri, 8am to 5pm
Saturday, 10am to 4pm

Knox County Trustee
Halls Center
7028 Maynardville Hwy
Knoxville, TN 37918
Telephone: 865-922-5149
Fax: 865-925-4892
Mon-Fri, 8am to 5pm

Knox County Trustee
Five Points Center
2364 Martin Luther King, Jr. Ave.
Knoxville, TN 37915
Telephone: 865-215-3417
Fax: 865-215-3418
Mon-Fri, 8am to 5pm

Knox County Trustee
Farragut Town Hall
11408 Municipal Court Drive
Knoxville, TN 37922
Telephone: 865-966-6611
Fax: 865-966-5207
Mon-Fri, 8am to 5pm

Knox County Trustee
Chapman Plaza
7339 Chapman Hwy
Knoxville, TN 37920
Telephone: 865-577-3680
Fax: 865-577-6446
Mon-Fri, 8am to 5pm

Knox County Trustee
City County Building
400 Main Street, Suite 418
Knoxville, TN 37902
Telephone: 865-215-2305
Fax: 865-215-4258
Mon-Fri, 7am to 5pm

Knox County Trustee
Cedar Bluff
1028 Old Cedar Bluff Rd
Knoxville, TN 37919
Telephone: 865-215-8555
Fax: 865-215-8558
Mon-Fri, 8am to 5pm

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