



SENATE BILL 1326

By Kyle

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, Part 7, relative to property tax relief for elderly persons.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-701, is amended by adding the following language as a new subsection:

(n) Notwithstanding this section, a taxpayer who is eighty-five (85) years of age or older and who has received property tax relief pursuant to § 67-5-702 for at least five (5) consecutive years is not required to submit a complete application or report income for continued participation; provided, that the taxpayer's annual income does not exceed the annually adjusted income threshold described in § 67-5-702(a)(2), and the taxpayer meets all other non-income-related criteria for eligibility. The state board of equalization, division of property assessments, in consultation with the comptroller of the treasury and county property assessors, shall develop a simplified reapplication process for taxpayers described in this subsection (n) that may be completed online or via mail that allows the taxpayer to indicate whether the taxpayer meets the income and non-income-related requirements by checking a box or boxes.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.

Amendment No. 2 to SB1326

Briggs
Signature of Sponsor

AMEND Senate Bill No. 1326*

House Bill No. 1380

by deleting all language after the enacting clause and substituting:

SECTION 1. Tennessee Code Annotated, Section 67-5-701, is amended by adding the following language as a new subsection:

(n) Notwithstanding this section, a taxpayer who is eighty (80) years of age or older and who has received property tax relief pursuant to § 67-5-702 for the preceding five (5) consecutive years, or a co-owner who has held title to the parcel in conjunction with the taxpayer for the preceding five (5) consecutive years, is eighty (80) years of age or older, and upon proof of residency, is not required to submit verifying documentation for continued participation; provided, that the taxpayer's annual income does not exceed the annually adjusted income threshold described in § 67-5-702(a)(2), and the taxpayer meets all other non-income-related criteria for eligibility. The division of property assessments shall develop a simplified reapplication process for taxpayers described in this subsection (n) that may be completed online or via mail that allows the taxpayer to indicate whether the taxpayer meets the income and non-income-related requirements by checking a box or boxes.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.

Amendment No. 1 to HB1380

Crawford
Signature of Sponsor

AMEND Senate Bill No. 1326*

House Bill No. 1380

by deleting all language after the enacting clause and substituting:

SECTION 1. Tennessee Code Annotated, Section 67-5-702, is amended by adding the following language as a new subsection (g):

(1) Notwithstanding this section and § 67-5-701, the collecting official or the division of property assessments is not required to request documentation verifying the applicant's income if:

(A) The applicant is eighty (80) years of age or older;

(B) One (1) of the following is satisfied:

(i) The applicant has applied for and received property tax relief pursuant to this section for the immediately preceding five (5) consecutive years for the same place of residence; or

(ii) The applicant has been a co-owner of the same parcel for the immediately preceding five (5) consecutive years in which another co-owner applied for and received tax relief under this section for each of those five (5) years;

(C) The annual income attributable to the applicant does not exceed the annually adjusted income threshold described in subdivision (a)(2); and

(D) The applicant meets all other non-income-related criteria for eligibility.

(2) Notwithstanding subdivision (g)(1), the collecting official or the division of property assessments may request documentation verifying incomes of other individuals

that are attributable to the applicant under subdivision (a)(2) or documentation related to non-income eligibility criteria under this section and § 67-5-701.

(3) Notwithstanding subdivision (g)(1), to remain eligible for the tax relief program, the applicant must continue to annually complete and submit the tax relief application to the collecting official, as required by § 67-5-701(c). The division of property assessments shall develop a simplified reapplication process for applicants described in this subsection (g) that allows the applicant to indicate whether the applicant meets the income and non-income-related requirements by checking a box or boxes.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.