

## Quarterly Payment Plan

### WHO QUALIFIES?

1. Age 65 or older
2. Fixed income (SSI, SSA, Pension, etc.)
3. Own and live in the home that is your primary residence
4. Prior years taxes paid
5. No minimum or maximum income requirements
6. Quarterly Affidavit must be submitted by August 31, 2017

Quarterly payments dates are August 31, 2017; November 30, 2017; February 28, 2018 and May 31, 2018

### WHERE DO I APPLY?

City of Memphis – Treasurer’s Office  
125 North Main Street, Room 301

OR

Download applications at  
[www.memphistn.gov](http://www.memphistn.gov)

OR

Call (901) 522-1111 for application or further information

**TAXES MUST BE PAID BY  
AUGUST 31, 2017 TO AVOID  
INTEREST AND PENALTY**

**DEADLINE TO APPLY IS OCTOBER  
6, 2017**

## **PAYMENT LOCATIONS**

DOWNTOWN

125 N. Main Street, Suite 375

Memphis, Tennessee 38103

**Tax Payments may be made by:**

Cash (only at the above location)

**OR**

Check

Money Order

Cashier’s Check

Mailed to or paid at the above location

**OR**

**Credit Card Payment**

1-866-340-7379 or 636-7200 or online at

[www.memphistn.gov](http://www.memphistn.gov)

All First Tennessee Bank locations accept

Memphis tax payments with your tax bill.

**City of Memphis Tax Line  
(901) 522-1111**



## City of Memphis

### Property Tax Information

**2017**

**TAXES MUST BE PAID BY  
AUGUST 31, 2017 TO AVOID  
INTEREST AND PENALTY**



*John Patrick Black,  
City Treasurer*

## Tax Relief Eligibility For Elderly or Disabled Homeowners

Must provide evidence that you are currently 65 years old or will be 65 on or before December 31, 2017.

Must own and use the property on which you are applying as your primary residence.

If residence is a mobile home, a copy of your title or bill of sale is required.

Combined 2016 annual income for you, your spouse and all other owners of the property cannot exceed **\$29,180**

*If you are a disabled homeowner:*

*You must have been rated totally and permanently disabled by Social Security Administration.*

**Sources of income include but are not limited to:**

- Social Security (after Medicare is deducted)
- Supplemental Security Income (SSI)
- Retirement or Pension benefits
- Veterans' Administration benefits
- Workers' Compensation
- Salaries or Wages
- Interest or Dividends

## Tax Relief Eligibility For Disabled Veterans and Widows or Widowers of Veterans

Your disability must meet one of the following:

- A service connected disability that resulted in:
  1. Paraplegia OR
  2. Permanent paralysis of both legs and lower part of the body resulting from traumatic injury or disease to the spinal cord or brain : OR
  3. Loss, or loss of use of, two(2) or more limbs: OR
  4. Legal Blindness
- A total and permanent disability rating from a service-connected disability
- A total and permanent disability rating from being a prisoner of war
- Must own and use property on which you apply as your primary residence (proof of residency may be requested)

*Widow/ Widower must provide:*

Copy of spouse's death certificate

Death resulting from (1) a service-connected, combat-related cause or (2) KIA (combat-related)

Form of personal ID such as Driver's License or Social Security Card

*A surviving spouse must have been married to the veteran at the time of death and may not have remarried in order to be eligible.*

## Tax Freeze Eligibility

- ✓ Age must be 65 or older on or before December 31, 2017
- ✓ Must provide proof of age (Birth Certificate, Driver's License, State ID, etc.)
- ✓ Must live in the residence and be an owner of the property
- ✓ Must provide proof of income of spouse whether living on property or not
- ✓ Must provide proof of income for ALL owners of property, Combined income MUST NOT exceed **\$38,360**
- ✓ All income from all sources includes, but not limited to:
  - Social Security Benefit statement for 2016 (after Medicare deduction)
  - Supplemental Security Income (SSI)
  - Retirement or Pension benefits (gross amount after deduction of health benefits, etc.)
  - Veterans' Administration Benefits
  - Workers' Compensation or Unemployment
  - Salaries or Wages
  - Interest or Dividends
  - Alimony
  - Annuity