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PAYMENT LOCATIONS

PROPERTY TAX RELIEF PROGRAM 2025



**Pay City of Memphis
property taxes**



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CATALIS
ADVANCING GOVERNMENT. ENGAGING CITIZENS.

- 🏠 125 N. Main St., Suite 375
- ☎ 901•522•1111 (o)
901•636•9405 (f)
- 🌐 www.memphistn.gov

Year-Round Locations:

City Hall

125 N. Main Street, Suite 375
Mon -Fri | 8:30 a.m. - 4:30 p.m.

**All Kroger, SuperLo Foods, Gordin's
Butcher Shoppes, Cash Saver**

*Additional Fees apply
**Cash, Check, Cashier Check, Money Order
and Credit Card. Tax Bill Required.**

Any **First Horizon Bank**
Check, Cashier Check or Money Order Only!
Tax Bill Required.

***Seasonal Location**
**Memphis City Employee
Credit Union**
July 14 - October 3, 2025

3617 Winchester Road
Mon - Wed | 8 a.m. - 3:30 p.m.
Thurs - Fri | 9 a.m. - 4:30 p.m.
Lunch Break 12 - 12:30 p.m.

*Please call 901•569•4367 to schedule an
in-person appointment at Credit Union.

City of
MEMPHIS



- TAX RELIEF
- TAX FREEZE
- QUARTERLY TAX PAYMENTS

**TAXES MUST BE PAID BY
AUGUST 31, 2025 TO AVOID
INTEREST**

La'Keith T. Miller
City Treasurer



TAX RELIEF PROGRAM

WHAT IS PROPERTY TAX RELIEF?

Tennessee state law provides for property tax relief for low-income elderly and disabled homeowners, as well as 100% disabled veteran homeowners or their surviving spouses. This is a reimbursement program funded by the City of Memphis and the State of Tennessee. Age 65 or Older by 12/31/2025. Qualified income must not exceed \$37,530.00.

SOURCES OF INCOME

- Social Security benefits Statement (after Medicare is deducted)
- Supplemental Security Income (SSI)
- Retirement or Pension Benefits
- Veteran's Administration Benefits
- Workers' Compensation
- Unemployment Benefits
- Salaries or Wages
- Interests and Dividends
- Income Tax Returns
- Alimony
- Annuity

DISABLED HOMEOWNERS

You must have been rated totally and permanently disabled by the Social Security Administration or other Agencies.

100% DISABLED VETERAN OR SURVIVING SPOUSE

*No income or age requirements

TAX FREEZE PROGRAM

WHAT IS PROPERTY TAX FREEZE?

Homeowners qualifying for the program will have the property taxes on their principal residence frozen at a base tax amount owed in the year they first qualify for the program.

Qualifications

- Age 65 or Older by 12/31/2025.
- Qualified income of all Homeowners, and including spouse, must not exceed \$61,920.00.
- Must own and use the property as your primary residence.

Taxes are due August 31, 2025.

All applications must be submitted to the Treasurer's office by October 3, 2025.

All programs require yearly re-certification.

*Law requires the income of the applicant's spouse to be included, regardless of homeownership.

Download applications at
www.memphistn.gov
call (901) 522-1111 for application or assistance.

QUARTERLY PAYMENT PLAN

WHAT IS QUARTERLY PLAN?

Homeowners qualifying for the program will have the property tax amount divided by four installment payments.

Qualifications

- Age 65 or Older by 12/31/2025.
- Must own and use the property as your primary residence.
- No income requirement
- No delinquent taxes

HOW DO I APPLY?

Request and submit Quarterly Affidavit by August 31, 2025.

Quarterly payments are due:

- August 31, 2025
- November 30, 2025
- February 28, 2026
- May 31, 2026



City of
MEMPHIS