

APPLICATION INSTRUCTIONS

Complete box 5 and 7-12.

If the applicant's mailing address is different than the address of their principal residence, complete boxes 13-17.

If there is a co-owner, or the applicant is married, complete boxes 18 and 19.

Complete box 20 using the 2022 income for the applicant and any co-owners or spouse.

In box 21, indicate if the applicant is currently living on the property. If they are not, indicate where they are living, the year they relocated, and if the house is being rented. Give the reason for relocation in box 23.

Complete box 22 if there are any deceased owners whose name still appears on the tax bill. Include a copy of the death certificate with the signed application.

Applicant, co-owners, and spouse must sign and date the application in box 24.

Box 25 is only needed if any individuals have to sign with a mark (sign with an 'X').

PROVIDE WITH SIGNED APPLICATION

For all owners and spouse, a copy of:

Driver's license/State ID

Social Security Card

Proof of 2022 income:

2022 Tax Return (if filed)

If tax return not filled, provide proof of 2022 income from all sources. This includes Social Security, retirement, wages, interest, worker's compensation, veteran's benefits, and any other sources. W2s, 1099s, etc. are best.

In addition to proof of income, anyone who did not file a 2022 tax return, must return a completed and signed 'Property Tax Freeze Certified Statement' indicating that they did not have to, and did not file a 2022 tax return. This form is included in this packet.

SUBMITTING YOUR APPLICATION

Applications **MUST** be postmarked or delivered to our office by April 5, 2024.

Mail applications:

SHELBY COUNTY TRUSTEE

TAX FREEZE DEPARTMENT

PO BOX 2751

MEMPHIS, TN 38101-2751

Deliver in person to our lobby at 157 POPLAR AVENUE. We are on Poplar between 2nd Street and B.B. King (3rd Street). Business hours are 8:00 AM-4:30 PM, Monday thru Friday.

ALL County offices are closed April 4th.

TAX YEAR 2023 TAX FREEZE APPLICATION - SHELBY COUNTY TRUSTEE

<p>Internal Use Only</p> <p>Is applicant currently receiving property tax relief for the <u>elderly</u>?</p> <p><input type="checkbox"/> NO-Complete Boxes 1-25 <input type="checkbox"/> YES</p> <p>Application # _____</p> <p>Attach copy of current year ACV or DV and skip to Box 24</p>	<p>1. Ownership - Choose One</p> <p align="center"><input type="checkbox"/> Sole Owner</p> <p align="center"><input type="checkbox"/> Co-Owners</p> <p>If Applicant's name is not on property tax receipt, attach ownership evidence</p>	<p>2. Life Estate - Choose one</p> <p align="center"><input type="checkbox"/> No <input type="checkbox"/> Yes</p> <p>Is remainder living on property?</p> <p align="center"><input type="checkbox"/> No <input type="checkbox"/> Yes-Provide income and complete 18-19</p>	<p>3. Mobile Home</p> <p align="center"><input type="checkbox"/> No <input type="checkbox"/> Yes</p> <p>If Yes, attach title or bill of sale.</p>
4. Parcel #:			
5. Last Name	First Name	MI	6. Additional owner should be listed in box 18 <input type="checkbox"/> If more than two owners, list in remarks (Box23)
7. Social Security Number	8. Birthdate (mm/dd/yy)	9. Telephone Number	
10. Street Address of Principal Residence (Street, or Route with Box No.)			
11. City of Principal Residence		12. Zip Code	
13. Mailing address if different from address of principal residence (c/o Person's name, PO Box, or Route # ONLY)			
14. Mailing City	15. State	16. Zip Code	
17. Mailing Address Status: FOR BLOCKS 13-16 ONLY <input type="checkbox"/> Permanent <input type="checkbox"/> Temporary Give reasons in Remarks (Box 23)			
18. <input type="checkbox"/> Co-Owner <input type="checkbox"/> Spouse	Last Name	First Name	MI
<input type="checkbox"/> Resident Remainder			
19. Social Security Number: (co-owner/resident remainder/spouse)		Birthdate: (mm/dd/yyyy)	
20. Income Limit: \$43,980		21. Applicant Location - Choose One	
	Applicant	Co-Owner/Spouse	<input type="checkbox"/> Living on Property
<u>SSA</u>	_____	_____	<input type="checkbox"/> Not Living on Property
<u>SSI</u>	_____	_____	<input type="checkbox"/> In nursing home
<u>RET/PEN</u>	_____	_____	<input type="checkbox"/> At Relative's home
<u>VA</u>	_____	_____	<input type="checkbox"/> Other
<u>WORKER'S COMP</u>	_____	_____	Year Relocated: _____
<u>SALARY/WAGES</u>	_____	_____	Give Reason for relocation in Remarks (Box 23)
<u>DIV/INT</u>	_____	_____	Is house rented? <input type="checkbox"/> No <input type="checkbox"/> Yes
<u>OTHER</u>	_____	_____	
<u>ADJUSTMENTS</u>	_____	_____	
<u>TOTAL</u>	_____	_____	
	NO INCOME	<input type="checkbox"/>	<input type="checkbox"/>
	GRAND TOTAL	\$	_____

22. Deceased Owners		Relation	Year of Death
Last Name	First Name		
1.		<input type="checkbox"/> Spouse <input type="checkbox"/> Sibling	
		<input type="checkbox"/> Parent <input type="checkbox"/> Other	
2.		<input type="checkbox"/> Spouse <input type="checkbox"/> Sibling	
		<input type="checkbox"/> Parent <input type="checkbox"/> Other	
3.		<input type="checkbox"/> Spouse <input type="checkbox"/> Sibling	
		<input type="checkbox"/> Parent <input type="checkbox"/> Other	

23. Remarks (Please Print) Attach additional sheet if necessary

I certify this information to be correct and understand I am subject to penalty and interest if intentionally providing false information. Any taxpayer, who knowingly provides false information concerning the taxpayer's income or other information relative to eligibility for such program, commits a Class A misdemeanor. For a period of 18 months, I voluntarily authorize the Social Security Administration, Internal Revenue Service, or other to release my social security number, name, date of birth, disability status, and income to the Property Tax Freeze Program. I certify that the property for which the tax freeze is sought is my principal residence for voting purposes and that I have not submitted another property as my principal residence for any purpose in this jurisdiction, the State of Tennessee, or any other state.

24. Application Date _____

Applicant's Signature _____

Co-Owner/Resident Remainder/Spouse Signature _____

25. Witness to signature mark --

This is to certify that we have witnessed the signing of this application by: _____

Applicant's Name

Witness _____ Address _____

Witness _____ Address _____

FOR OFFICIAL USE ONLY

Certification by Shelby County Trustee: I certify that I have exercised reasonable care in reviewing documentation provided by the applicant or other sources and am satisfied that:

- a) The applicant meets the age requirements of the program,
- b) The applicant owns the residence for which application is made; and

I assert that I have exercised reasonable care and am satisfied the applicant understood that intentionally providing false information could result in the required repayment of any tax savings, plus penalty and interest charges.

I further assert that I detect no condition in this application which would necessitate any documentation from this application in addition to that submitted.

Base Tax Year: _____

Base Tax Freeze Amount: _____

Base Tax Year Tax Rate: _____

Shelby County Trustee _____ Date _____

Total Assessed Value: _____ Total Parcel Size: _____

Property Split: _____ Property Use: _____

Other: _____

Determined By _____ Date _____

**TAX YEAR 2023
PROPERTY TAX FREEZE CERTIFIED STATEMENT
THAT TAXPAYER WAS NOT REQUIRED AND DID NOT FILE A 2022
FEDERAL INCOME TAX RETURN**

1. My name is _____

2. My principal place of residence is _____

3. I was not required to file a federal income tax return in 2022 based upon my filing status, age category, and not receiving a gross income amount equal to or exceeding the applicable gross income amount under Table 1-1 of IRS Publication 17 of 2022.

4. I also did not meet any of the filing requirements for dependents in 2022 under Table 1-2 of IRS Publication 17 of 2022.

5. I also did not meet any of the conditions to file a federal income tax return in 2022 under Table 1-3 of IRS Publication 17 of 2022.

6. I did not file a federal income tax return for 2022.

7. I shall disclose any and all other documentation evidencing my income from whatever source derived in 2022.

I certify this information to be correct and understand I am subject to penalty and interest for intentionally providing false information. I understand that it is a Class A misdemeanor to knowingly provide false information about my income or other information concerning eligibility for this program.

SIGNATURE

SIGNATURE

DATE

DATE