

**OFFICE OF THE  
TENNESSEE  
COUNTY TRUSTEE**



**PRESENTED BY  
KIMBERLY B. WIGGINS, MBA  
MONTGOMERY COUNTY TRUSTEE**

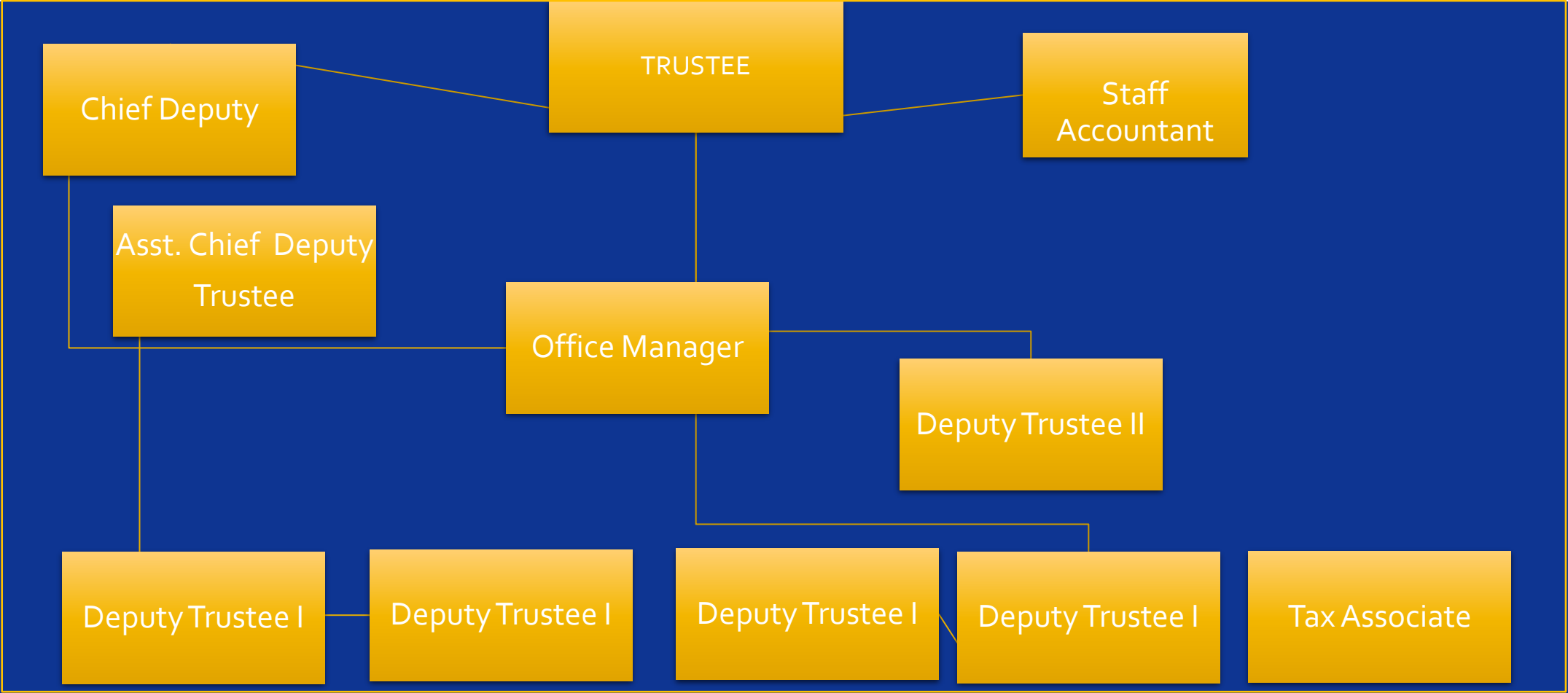
# Our Mission:



**TO SERVE THE PEOPLE OF MONTGOMERY COUNTY**

**To be dedicated in successfully and effectively collecting and disbursing all county funds, while efficiently serving our community.**

# OFFICE OF THE COUNTY TRUSTEE



# WHAT DOES THE COUNTY TRUSTEE'S OFFICE DO FOR US?

The Trustee's office serves as "*the Banker & Treasurer for the County*" by partnering and interfacing with almost every department and office in the county in their role collecting tax dollars and investing idle funds.





# WHAT DOES THE COUNTY TRUSTEE'S OFFICE DO FOR US?



The Trustee's Office collects the County Property Tax, Personal Property Tax, Hotel/Motel Occupancy Tax & Responsible for Annual Audit of Each Hotel, Public Utilities Tax, Rabies Tax, & Wheel Tax Rebate.

# WHAT DOES THE COUNTY TRUSTEE'S OFFICE DO FOR US?

The Trustee's Office also administers the State Property Tax Relief and Freeze programs, as well as performing audits on hoteliers and disseminating Local Option Sales Tax & Coal & Mineral Severance Tax.





AT THE MONTGOMERY COUNTY

TRUSTEE'S OFFICE:

# WHEEL TAX REBATE

\$25



## WHAT IS THE WHEEL TAX REBATE?


A REBATE FOR \$25 OF THEIR COUNTY WHEEL TAX IF THEY ARE AT LEAST 65 YEARS OF AGE AND HAVE A HOUSEHOLD INCOME OF LESS THAN \$25,000

## REQUIREMENTS FOR THE WHEEL TAX REBATE:

- LIMITED TO ONE VEHICLE PER HOUSEHOLD PER YEAR
- NEW VEHICLE REGISTRATION
- HOUSEHOLD 2021 INCOME
- INCOME LIMIT IS \$25,000
- 65 YEARS OF AGE
- APPLICATION MUST BE COMPLETED WITHIN 30 DAYS OF THE RENEWAL DATE



CONTACT US:

 931-648-5717

OR APPLY IN OUR OFFICE  
AT 350 PAGEANT LANE,  
SUITE 101-B

ELDERLY  
HOMEOWNERS  
(THOSE OVER 65)

DISABLED  
HOMEOWNERS

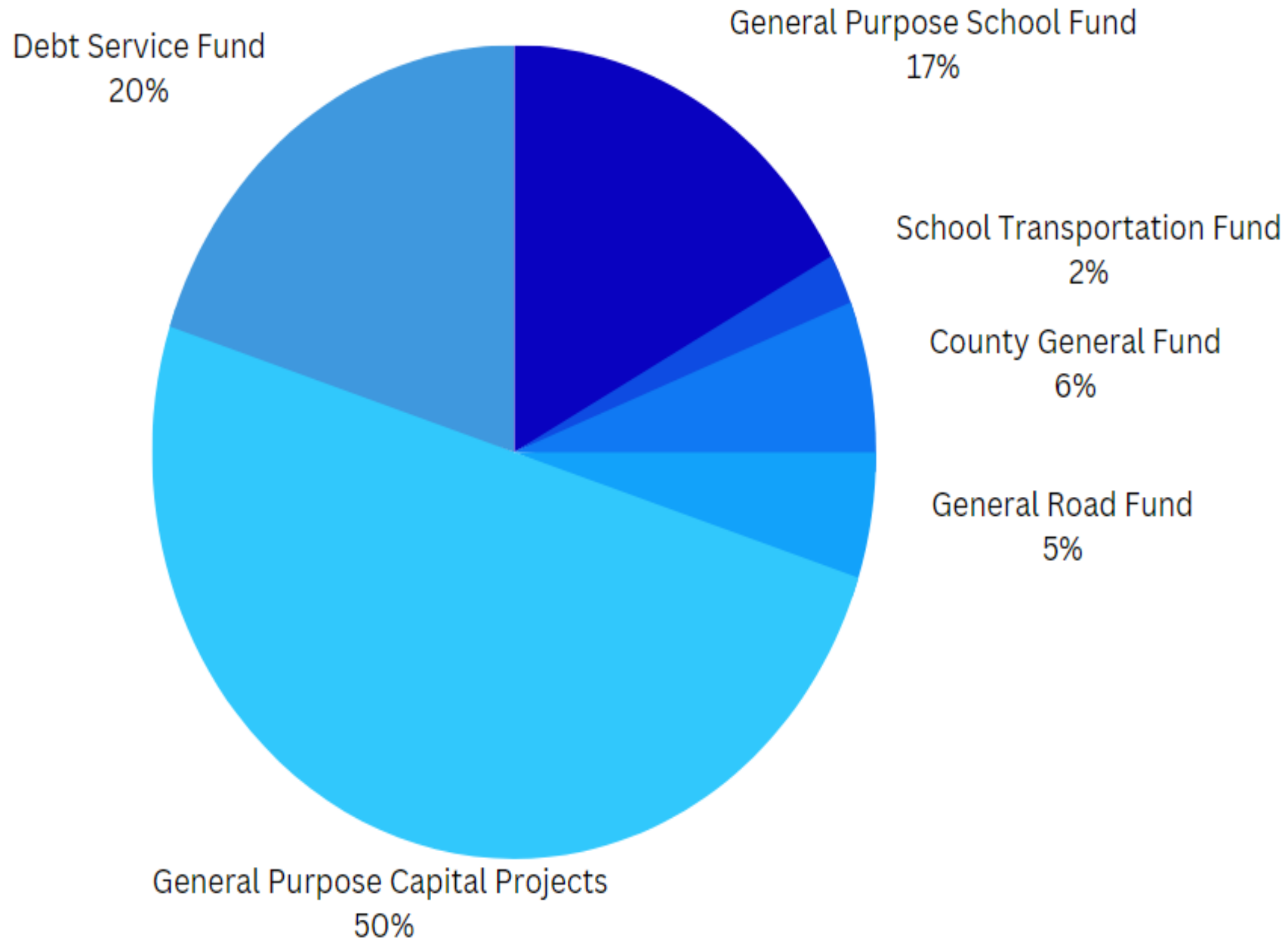
**WHO DOES TAX  
RELIEF HELP?**

DISABLED  
VETERAN  
HOMEOWNERS

WIDOWS/WIDOWERS  
OF DISABLED  
VETERAN  
HOMEOWNERS



# Where do your property tax dollars go?



# TODAY WE WILL DISCUSS:



WHAT DOES THE COUNTY TRUSTEE'S OFFICE DO?



WHAT IS THE **TAX FREEZE** PROGRAM RELIEF AND WHO IS ELIGIBLE?



HOW DO I APPLY FOR TAX RELIEF/TAX FREEZE?



FREQUENTLY ASKED QUESTIONS

# WHAT IS THE PROPERTY TAX RELIEF PROGRAM?



The Tax Relief Program is a state of Tennessee program established in 1973.

The Property Tax Relief Program helps pay the taxes of an **elderly, disabled, disabled veteran or widow(er)** homeowner's taxes who meet the criteria.

The State of Tennessee is manages the program.

The Trustee's Office administers the local process.



ELDERLY  
HOMEOWNERS  
(THOSE OVER 65)

DISABLED  
HOMEOWNERS

**WHO DOES TAX  
RELIEF HELP?**

DISABLED VETERAN  
HOMEOWNERS

WIDOWS/WIDOWERS  
OF DISABLED VETERAN  
HOMEOWNERS

# ELIGIBILITY REQUIREMENTS



## ELDERLY HOMEOWNERS

- Must be over 65
- Must own your home and use as primary residence
- Maximum income for applicant, spouse, and all owners of property is \$33,460

# ELIGIBILITY REQUIREMENTS



## DISABLED HOMEOWNERS

- Must own your home and use as primary residence
- Maximum income for applicant, spouse, and all owners of property is \$33,460



# ELIGIBILITY REQUIREMENTS



## DISABLED VETERAN HOMEOWNERS

- Must own your home and use as primary residence
- No income requirement
- Must have a qualifying service-connected disability (outlined on the next slide)

# ELIGIBILITY REQUIREMENTS



## WHO IS CONSIDERED A DISABLED VETERAN?

- HONORABLY discharged with a service-connected disability that resulted in
  - **A total and permanent disability** rating from a service-connected disability
  - A 100% total & permanent disability rating from being a prisoner of war
  - paraplegia ,OR permanent paralysis of both legs and lower part of the body from traumatic injury or disease to the spinal cord or brain OR loss or loss of use of 2 ore more limbs OR legal blindness.

# ELIGIBILITY REQUIREMENTS



## WIDOW(ER)S OF DISABLED VETERAN HOMEOWNERS

- Must be the widow(er) of a qualifying disabled veteran
- Must own the home and use it as primary residence
- Must have been married to the qualifying veteran at the time of their death and **CANNOT** be remarried



# WHAT HAPPENS IF YOU ARE APPROVED FOR TAX RELIEF?



Once you are approved you will receive a check from the State of Tennessee.

In subsequent years, you will receive a property tax relief voucher in the mail when you receive your property tax bill.

You will need to present the vouchers to the collecting official(s) before the deadline date along with payment of any balance due.

Once approved, you'll still need to visit the office annually to reapply and you will receive a voucher with your yearly tax bill.

# FINDING INFORMATION AND HELP ON THE STATE TAX RELIEF WEBSITE

The screenshot shows the website for the Tennessee Comptroller of the Treasury, specifically the Property Assessments section. The header includes the logo and a search bar. A red navigation bar contains links for About Us, Office Functions, Boards, Find a Report, Maps, Careers, News, and Contact Us. The breadcrumb trail indicates the current location: Property Assessments > Understanding Property Taxes > Property Tax Programs. The main content area is titled 'Understanding Property Taxes' and features a list of links on the left: How to Calculate Your Tax Bill, Assessment vs Taxation, Assessment Schedule, Tangible Personal Property, Tennessee Property Assessment Glossary, and Property Tax Programs. Under 'Property Tax Programs', there are links for Property Tax Relief and Property Tax Freeze. On the right, there are two featured articles: 'Property Tax Relief' with a blue-tinted image and 'Property Tax Freeze' with a teal-tinted image. Each article includes a brief description and a 'Read More' button.

<https://comptroller.tn.gov/office-functions/pa/property-taxes/property-tax-programs.html>

# Let's Talk Numbers

## 2022 Real Property

83,624 Parcels

1,763 Tax Exempt Parcels

Government Buildings Automatically Exempt

City, County, State, Federal, & Religious

**\$148,294,738 Taxes Due**

Property Types: Residential, Commercial, Industrial, Farm,  
Agricultural, Forest

**\$9,925,013 due in Personal Property**

**Aggregate=\$158,219,750**

We collect 96-98% before turnover.



## FREQUENTLY ASKED QUESTIONS

# Montgomery County, TN

- Population 248,845
- Salary Schedule or Fee Schedule
- 1 Incorporated City-Clarksville
- Fort Campbell, KY Army Base
- City Government-Mayor & 12 City Council Members
- County Government-Mayor & 21 County Commissioners





## FREQUENTLY ASKED QUESTIONS

# ARE TAX RELIEF RECIPIENTS EXEMPT FROM PAYING PROPERTY TAXES?

**NO.**

The tax relief helps pay the property taxes.

If the taxes are less than the tax relief amount then, the homeowner's taxes would be paid in full by the tax relief program.



## FREQUENTLY ASKED QUESTIONS

# HOW MUCH TAX RELIEF WILL QUALIFIED APPLICANTS RECEIVE?

The amount varies depending on your property assessment and your county or city tax rate.

For Elderly and Disabled, the State of TN will relieve up to \$144.00, \$140.00 for County taxes and \$59 for City taxes(if applicable).

For Veterans, the State will relieve up to \$818.00, \$140.00 for County taxes and \$337.00 for City taxes(if applicable).

# Countywide Revaluation



Each county is on a 4, 5, or 6 year cycle.

Certified Rates:

City \$0.7488

County \$1.8320

Ratified Rates:

City \$0.88

County Pending \$2.18

65% Average increase in values county wide.

FREQUENTLY ASKED  
QUESTIONS

# BILLING PROCESS

- September the Assessors office closes the tax roll.
- October we mail out tax bills and tax relief vouchers.
- Taxes are delinquent March 1<sup>st</sup> and start accruing interest.
- June we mail out delinquent tax notice post cards.





# Notification of Taxes Due



## FREQUENTLY ASKED QUESTIONS

Tax notices are not a requirement. They are a courtesy.

Tax file is sent to mortgage holders.

Notices are suppressed for those with a mortgage, savings @ \$27k.

Post Card-March & August.

Series of scheduled publications in regards to delinquent taxes.



## FREQUENTLY ASKED QUESTIONS

# ANNUAL TAX SALE

No later than March 31<sup>st</sup>, delinquent taxes are turned over to Tax Attorney.

Timeline:

We are collecting 2023 taxes @ 1.5% interest added per month up to 18% in March 2024. Partial payments are allowed.

Once in the Clerk & Master's Office, full payment is due. Additional interest and attorney's fees are due. Tax Sale for these taxes-September 2026.



**FREQUENTLY ASKED  
QUESTIONS**

## CAN SOMEONE RECEIVE TAX RELIEF ON MORE THAN ONE PROPERTY?

**NO.**

You can only receive tax relief on your primary residence in any given tax year.



## DO I NEED TO PAY THE FULL AMOUNT OF MY TAXES ALL AT ONCE?

No, you do not need to pay your taxes in one payment!

Taxes are due 1<sup>st</sup> Monday in October unless there is a Private Act

The Montgomery County Trustee's Office accepts monthly partial payments from July 12 until last day in February.

Taxes are late & interest begins accruing March 1<sup>st</sup>.





**FREQUENTLY ASKED  
QUESTIONS**

# HOW DOES OUR COUNTY LINE UP WITH THE OTHER 95 COUNTIES?

1<sup>st</sup> Largest Program in the State

1<sup>st</sup> Largest Veteran participation

Counties with Tax Freeze Program-26

Tax Relief:

Veterans/Widow(ers)

2017-1,372

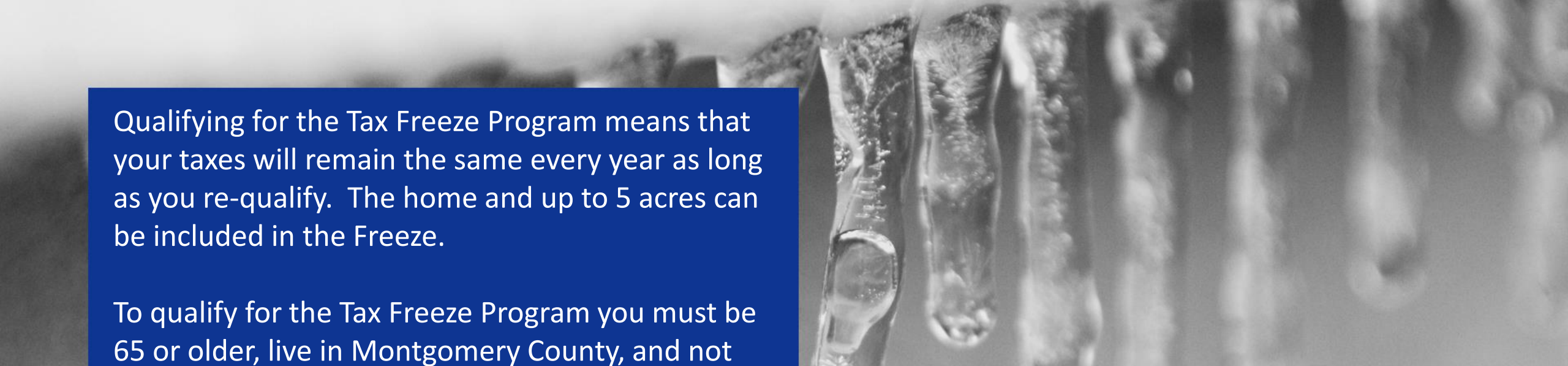
2021-6,485

Elderly/Disabled

2017-2,200

2021-2,027

@7,762 Total Participants in 2023



Qualifying for the Tax Freeze Program means that your taxes will remain the same every year as long as you re-qualify. The home and up to 5 acres can be included in the Freeze.

To qualify for the Tax Freeze Program you must be 65 or older, live in Montgomery County, and not exceeded the **income limit of \$42,890**.

**Effective 2024, income will increase to \$60,000.**

You must reapply each year for the Tax Freeze Program with all of your annual income from the year previous to the tax year we are currently in. Ex: 2023 tax year, bring 2022 income. Be aware, if you make changes to the property your taxes may still increase.

Administered by Offices of the Trustee & Assessor of Property Assessor.

# WHAT IS THE PROPERTY TAX FREEZE PROGRAM?

# 2024 PROPERTY TAX FREEZE

PROPERTY TAX FREEZE PROGRAM

**65 OR OLDER**

**INCOME OF \$60,000  
OR LESS IN 2023**

**DEADLINE TO APPLY:  
APRIL 7, 2025**



Please call for more  
information - 931-648-5717

*Administered by  
County Trustee Kimberly Wiggins*

350 Pageant Lane, Suite 101-B Clarksville, TN

## State of Tennessee Tax Freeze System

### Tax Freeze Status Report

County: 063 MONTGOMERY

City: 000 County Record

Tax Year of Application: 2023

Total of Tax Freeze Assessments this year to date:	
Total of Assessment Frozen Portions this year to date:	
Total of Assessment Non-Frozen Portions this year to date:	
Total Active Jurisdictional Records:	1,207
Total Records Assessed:	0
Estimated Sum of all Frozen Tax Amounts:	0.00
Estimated Sum of all Calculated Tax Amounts:	0.00
Estimated Total Impact this year to date:	0.00

<u>Classification</u>	<u>Number of Applicants</u>	<u>Impact to Date</u>
New Applicants for this Tax Year:	236	0.00
Applicants with a Partial Freeze due to Acreage:	0	
Applicants with a Partial Freeze due to Mixed-Use:	0	
Applicants with a Total Freeze:	1,207	0.00

# PAYMENT OPTIONS

- Online Check Payment: E-check payment processing fee of 1.75% + \$1.00.
  - Online partial payments are not accepted.
- By Mail
- By check
- Online Card Payment
- Cash
- Drop box
- In Person





# WHERE & WHEN CAN I APPLY FOR TAX RELIEF & TAX FREEZE?

**October – April 5<sup>th</sup>, 2024**

**Trustee's Office**

**350 Pageant Ln Ste. 101-B  
Clarksville, TN 37040**

**Mon-Fri 7:30am-4:30pm**



# CITY OF CLARKSVILLE PARTNERSHIP

**A representative from the City of Clarksville will be in our office for the month of February from 8am-11:30am for a convenience of taking city tax payments.**

**City of Clarksville Finance & Revenue  
1 Public Square Clarksville, TN 37040 | 931-645-7436  
Laurie Matta – Chief Financial Officer**



# OFFICE CULTURE



MERRIEST CHRISTMAS the trustees office







## QUESTIONS OR COMMENTS?

For more information about the Trustee's Office visit [mcgtn.org/trustee](http://mcgtn.org/trustee)

**Kimberly B. Wiggins**  
**931-401-6871 cell**  
**[kbwiggins@mcgtn.net](mailto:kbwiggins@mcgtn.net)**