

STATE OF TENNESSEE
OFFICE OF THE
ATTORNEY GENERAL
P.O. BOX 20207
NASHVILLE, TENNESSEE 37202

July 11, 2007

Opinion No. 07-103

Property Tax Relief for Disabled Homeowners

QUESTION

Are disabled homeowners entitled to the income eligibility limit increase for elderly homeowners contained in House Bill 1629/Senate Bill 1050?

OPINION

No. By its terms, HB 1629/SB 1050 amends only the provisions of Tenn. Code Ann. § 67-5-702, relative to property tax relief for elderly homeowners. These provisions do not apply to disabled homeowners, who are covered by a different code section.

ANALYSIS

During the 2007 legislative session, the Tennessee General Assembly passed HB 1629/SB 1050, which increases the income eligibility limit for elderly homeowners entitled to property tax relief. The bill, which became Chapter 539 of the 2007 Tennessee Public Acts, amended the provisions of Tenn. Code Ann. § 67-5-702(a)(2) by increasing the income eligibility limit for elderly homeowners from \$20,000 to \$24,000. The express language of the bill does not anywhere alter, amend, or refer to the provisions of Tenn. Code Ann. § 67-5-703(a)(2), relative to property tax relief for disabled homeowners. Furthermore, the caption of the bill provides that it is an act “to amend Tennessee Code Annotated, Section 67-5-702,” and any attempt to use the bill to amend Tenn. Code Ann. § 67-5-703 would have been prohibited as beyond the scope of the caption. *See* Tenn. Const. art. II, § 17. Despite any contrary or broader intent of the bill’s sponsors that may have been expressed during the legislative session or reflected in the bill’s fiscal memorandum, HB 1629/SB 1050 did not amend the income eligibility limit for disabled homeowners, and the provisions of Tenn. Code Ann. § 67-5-703(a)(2) remain unchanged. *See Abels ex rel. Hunt v. Genie Indus., Inc.*, 202 S.W.3d 99, 101-02 (Tenn. 2006) (observing that, when its language is unambiguous, statute must be applied as written without resort to legislative history). Thus, unless and until the General Assembly acts to amend Tenn. Code Ann. § 67-5-703(a)(2), the income eligibility limit for disabled homeowners remains at \$20,000.

ROBERT E. COOPER, JR.
Attorney General and Reporter

MICHAEL E. MOORE
Solicitor General

MARY ELLEN KNACK
Assistant Attorney General

Requested by:

The Honorable Joe Pitts
State Representative
109 War Memorial Plaza
Nashville, Tennessee 37243