

SENATE BILL 2866  
By Ford J

AN ACT to amend Tennessee Code Annotated, Title 67, relative to taxation of property.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1412, is amended by adding the following language to be designated as a new subsection (g):

(g) A taxpayer may appeal directly to the state board of equalization any assessment of property that the taxpayer purchased prior to December 31 but after the county board of equalization convened for the tax year in question. The appeal must be filed before March 1 of the year following the tax year in question.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.