

HOUSE BILL 444  
By Bowers

AN ACT to amend Tennessee Code Annotated, Section 67-5-1512, relative to notification of the municipal collector for refunding taxes when taxpayer prevails on appeal.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-1512(a)(3), is amended by deleting the subdivision in its entirety which reads as follows:

(3) Copies of the official certificate shall be sent to the owner of the property or the owner's agent, the chief executive officer of the taxing jurisdiction, trustee, and assessor of property for the jurisdiction in which the property is located.

and by substituting instead the following language:

(3) Copies of the official certificate shall be sent to the owner of the property or the owner's agent, the chief executive officer of the taxing jurisdiction, trustee, municipal collector, and assessor of property for the jurisdiction in which the property is located.

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