

Amendment No. 1 to SB1570

McNally
Signature of Sponsor

AMEND Senate Bill No. 1570*

House Bill No. 1535

by deleting all language after the enacting clause and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-1-202, is amended by adding the following language as a new subsection:

(c) The division of property assessments shall have the unconditional right to intervene in any contested case before the state board of equalization and shall have standing and be recognized as a party under the Uniform Administrative Procedures Act, compiled in title 4, chapter 5. This unconditional right to intervene shall be liberally construed in favor of the division of property assessments and such intervention and participation in any contested case before the state board of equalization shall not be limited in any manner except as otherwise agreed to by the division of property assessments.

SECTION 2. Tennessee Code Annotated, Section 67-5-1514, is amended by designating the current subsection (e) as (e)(1) and by adding the following language as a new subdivision (e)(2):

(e)

(2) The following persons are permitted to represent the assessor of property in any contested case before the state board of equalization:

(A) Attorneys, including attorneys with the division of property assessments;

(B) With respect to the assessor's office, any person designated as deputy assessor;

(C) Where the only issue of an appeal is the valuation of tangible personal property, a certified public accountant, any

person that has contracted with that particular county and/or assessor of property to review financial information relative to the subject taxpayer's personal property and the tax thereon, or any person with a personal property designation from any nationally accredited appraisal and/or assessment organization;

(D) Employees of the division of property assessments where such employees have attained any type of designation by the International Association of Assessing Officers or the Tennessee Certified Assessor's Program; and

(E) Where the primary issue of any complaint, protest or appeal pertains to those grounds as provided in 67-5-1407, any person who holds a valid registration issued by the board of equalization pursuant to 67-5-1514(c)(2).

SECTION 3. This act shall take effect upon becoming a law and shall apply to any and all appeals currently pending before the State Board of Equalization, the public welfare requiring it.