

SENATE BILL 2110

By Overbey

AN ACT to revise procedures for correction and appeal of property taxes and assessments, and to amend Tennessee Code Annotated, Section 5-5-124; Section 6-55-604; Section 67-5-509; Section 67-5-1412 and Section 67-5-1501.

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

SECTION 1. Tennessee Code Annotated Section 5-5-124, is amended by deleting the section and substituting instead the following:

The county governing body may appropriate funds to reimburse taxpayers for overpayment of taxes due to mistake, upon certification of the assessor under section 67-5-509.

SECTION 2. Tennessee Code Annotated Section 6-55-604, is amended by deleting the section and substituting instead the following:

The governing body of any municipality may appropriate funds to reimburse taxpayers for overpayment of taxes due to mistake, upon certification of the assessor under section 67-5-509.

SECTION 3. Tennessee Code Annotated Section 67-5-509, is amended by substituting the word "September" for the word "March" in subsection (d) by deleting subsection (f) and substituting instead the following:

(f) Errors or omissions correctable under this section include duplicate assessments, errors in calculation of acreage or in determining the presence or location of improvements, mistakes in data entry or calculation, or other obvious clerical mistakes. Decisions of the assessor involving judgment in valuing or classifying property may not be corrected pursuant to this section, but erroneous assessments resulting from

mistakes by the assessor in processing a form or document created internally or filed or submitted by a taxpayer may be corrected. Assessments which are void because they were not made timely, or not authorized by law, may be corrected pursuant to this section. Greenbelt rollback assessments under section 67-5-1008 may be voided pursuant to this section if the disqualification giving rise to the rollback is reversed or corrected. Mistakes by a taxpayer in a personality reporting form are correctable by amendment of the form pursuant to section 67-5-903 and not under this section.

SECTION 4. Tennessee Code Annotated Section 67-5-1501, is amended by adding the following language at the end of subsection (b)(1):

provided the board shall have no power to hear or determine constitutional issues or collateral attacks involving actions or decisions otherwise appealable under this part.

SECTION 5. This act shall take effect upon becoming law, the public welfare requiring it.