

SENATE BILL 3685

By McNally

AN ACT to amend Tennessee Code Annotated, Section 67-5-1501 and Section 67-5-212, relative to property assessment appeal and exemption fees.

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

SECTION 1. Tennessee Code Annotated Section 67-5-212, is amended by substituting the language “one hundred twenty dollars (\$120)” for the language “one hundred dollars (\$100)” in subsection (b)(2).

SECTION 2. Tennessee Code Annotated Section 67-5-1501, is amended by substituting the language “seven dollars (\$7)” for the language “five dollars (\$5)” and the language “one hundred twenty dollars (\$120)” for the language “one hundred dollars (\$100)” in subsection (d), and by deleting in its entirety from subsection (d) the following language:

No processing fees or costs in excess of one dollar (\$1) per parcel shall be assessed for electronically filed appeals until such time as the actual appeal forms are filed.

SECTION 3. This act shall take effect upon becoming law, the public welfare requiring it.