

HOUSE BILL 467

By Lundberg

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 5, Part 7, relative to property tax relief.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-701(d)(2), is amended by deleting the subsection in its entirety and substituting the following language:

(d)

(2) All applications for refunds or presentments of credit vouchers shall be valid only if received in the office of the division of property assessments by May 5 following the last date such applications or presentments may be made or within thirty (30) days from the deadline established in subdivision (d)(1), whichever is later.

SECTION 2. Tennessee Code Annotated, Section 67-5-701(g)(2), is amended by adding the following to the end of subsection:

Repayment shall not be required of a person where the social security administration, the Tennessee department of human services, the veteran's administration, the railroad retirement board, or some other similar governmental or private entity first determines a person to be eligible for property tax relief but later determines that the person was ineligible.

SECTION 3. This act shall take effect January 1, 2011 and apply to the 2011 tax year, the public welfare requiring it.