

SENATE BILL 139

By Dickerson

AN ACT to amend Tennessee Code Annotated, Section 67-5-1411, relative to county board of equalization notices of final decision.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-1411(b), is amended by deleting the subsection it in its entirety and replacing it with the following:

(b) The county board of equalization shall give notice of its final decision and the procedure of appeal to the state board of equalization to each property owner heard, and the notice shall include the following:

(1) The taxpayer's right to electronically file an appeal to the state board of equalization, including a link to the online appeal form;

(2) The current address of the state board of equalization as indicated on its website;

(3) All relevant statutory deadlines; and

(4) Any other information required by the state board of equalization.

SECTION 2. This act shall take effect July 1, 2017, the public welfare requiring it.