

SENATE BILL 351

By Briggs

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

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

SECTION 1. Tennessee Code Annotated, Section 67-5-302, is amended by deleting the section and substituting instead the following:

The clerk of each county shall keep and preserve the oaths prescribed for assessors and deputies in paper, electronic, or digital format.

SECTION 2. Tennessee Code Annotated, Title 67, Chapter 5, Part 3, is amended by adding the following as a new section:

Assessors may provide taxpayers with an informal review of assessments made pursuant to § 67-5-504 or made during a county reappraisal pursuant to § 67-5-1601 if the following requirements are met:

(1) The informal review concludes at least ten (10) days prior to county board of equalization adjournment; and

(2) The assessor informs the taxpayer in writing of the taxpayer's right to appeal to the county board of equalization if dissatisfied with the outcome of the informal review.

SECTION 3. Tennessee Code Annotated, Section 67-5-304, is amended by deleting subdivision (c)(2).

SECTION 4. Tennessee Code Annotated, Section 67-5-1501(d), is amended by deleting the subsection and substituting instead the following:

(d) The board shall assess the cost of hearing or processing a taxpayer appeal in an amount not to exceed ten dollars (\$10.00) per filing, pursuant to rules of the board.

For purposes of this subsection (d), "filing" means one (1) submission that may include multiple parcels, including real and personal property, with a clear nexus to specific assessments or exemptions under appeal. The board shall not charge fees and costs on the appeal of the primary residence of the following persons:

- (1) Persons sixty-five (65) years of age or older, if the appraised value of the residence is one hundred fifty thousand dollars (\$150,000) or less; and
- (2) Indigent persons who file a Uniform Civil Affidavit of Indigency with the board.

SECTION 5. Tennessee Code Annotated, Section 67-5-1502(g), is amended by deleting the subsection and substituting instead the following:

(g) The assessment appeals commission shall follow such rules and regulations of practice and procedure that may be promulgated by the state board of equalization. The assessment appeals commission may delegate its decision-making authority to a specific panel member when circumstances warrant an evidentiary record to remain open for not more than thirty (30) days after the public hearing.

SECTION 6. This act shall take effect upon becoming a law, the public welfare requiring it.