



December 22, 2024

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# Appealing an Assessment

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Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

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# Appealing an Assessment

Reference Number: CTAS-1495

The County Board of Equalization and the State Board of Equalization deliberate complaints regarding property assessments.

## County Board of Equalization

Reference Number: CTAS-1496

The county board of equalization is the first level of administrative appeal for all complaints regarding the assessment, classification and valuation of property for tax purposes. Board duties include examining and equalizing county assessments, assuring that all taxable properties are included on the assessment lists, eliminating exempt properties from taxation, hearing complaints of aggrieved taxpayers, decreasing over-assessed property, increasing under-assessed property and correcting clerical mistakes. T.C.A. §§ 67-1-401 *et seq.*, 67-5-1401 *et seq.*

### Composition of the Board

At the April session in each even year, the county legislative body elects five "freeholders and taxpayers" from the different sections of the county to serve as the county board of equalization.<sup>1</sup> (Note: T.C.A. § 67-1-401 contains numerous exceptions for counties and cities specified through population class.) Members of the board of equalization serve two year terms. If the county legislative body fails to elect these members, then the county mayor makes the appointments and fills the vacancies as they occur.<sup>2</sup> Magistrates along with state, municipal or county legislative and executive officials, as well as their employees, are ineligible to serve, except in some circumstances in Shelby County.<sup>3</sup>

In addition to its regular appointments, an appointing authority may designate one or more alternates, and the board of equalization chair may call upon an alternate to sit for a regular member who becomes unavailable for a particular hearing due to disqualification or other reason. A duly appointed alternate shall be sworn in the same manner as regular members, and any action taken by a duly appointed alternate shall be as effective as if taken by the unavailable individual.<sup>4</sup>

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<sup>1</sup>T.C.A. § 67-1-401(a).

<sup>2</sup>T.C.A. § 67-1-401(b).

<sup>3</sup>T.C.A. § 67-1-401(c). See Op. Tenn. Atty. Gen. 90-106 (December 27, 1990) which states that it is a prohibited conflict of interest for a county trustee, a municipal tax collector, or an employee of either to sit on a county board of equalization. See *also* Op. Tenn. Atty. Gen. U92-82 (June 30, 1992) which opines that this provision regarding Shelby County is constitutionally suspect.

<sup>4</sup>T.C.A. § 67-1-401(d).

## Oath of Office

Reference Number: CTAS-1497

Each member of the county board of equalization, before entering upon the discharge of the duties of office, shall, before the county mayor or other official authorized by law to administer oaths, take and subscribe to the following oath, to be filed with the county clerk, viz:

State of Tennessee

County of \_\_\_\_\_

I, \_\_\_\_\_, member of the board of equalization of such county, do hereby solemnly swear (or affirm) that I will carefully examine, compare and equalize the assessments of such county in accordance with the Constitution and the laws of the state of Tennessee; and that to the best of my knowledge and ability I will faithfully, honestly and impartially perform all duties imposed upon me as a member of the board by the laws of the state of Tennessee.

Signed \_\_\_\_\_ .....Board member

Sworn to before me, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

This oath must be filed with the county clerk who, upon request, shall make a certified copy of the oath and forward it to the State Board of Equalization.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-1-402.

## Officers and Compensation

Reference Number: CTAS-1498

Each county board of equalization elects one member to serve as chairperson and one member to serve as secretary. A majority of the county board constitutes a quorum for the transaction of business. The board must keep a daily record of its transactions, and sign the record. Board members are paid by the county for their services. The compensation of the chair and other members is established by a resolution of the county legislative body. The county mayor may require board members to complete training on duties and responsibilities of their office as a condition of appointment or continued service.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-1-403.

## Sessions

Reference Number: CTAS-1499

The county board of equalization meets on June 1 of each year and sits in regular session as necessity may require until the equalization has been completed (or for the maximum number of days as set out below). Note: In any county having a population of not less than 26,000 nor more than 26,100 according to the 1970 federal census or any subsequent federal census, the county legislative body may by resolution or ordinance set an earlier date for the board's initial meeting.<sup>1</sup> Any county board of equalization, having jurisdiction over a municipality with a beginning tax due date different from that of the county, shall meet as required by the county legislative body, but at least one month prior to the applicable beginning tax due date.<sup>2</sup>

The county board shall not sit longer than six days in counties having a population of 10,000 or under; 10 days in counties having a population of over 10,000 and under 20,000; and 15 days in counties having a population of over 20,000 and under 35,000. In counties having a population of over 35,000, the county legislative body may fix the number of meeting days not to exceed 30 days.<sup>3</sup> When the county legislative body cannot act, the county mayor may extend the time or may call the board in special session at any time if in the county mayor's judgment, the public welfare requires it.<sup>4</sup>

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<sup>1</sup>T.C.A. § 65-1-404(a).

<sup>2</sup>T.C.A. § 65-1-404(c).

<sup>3</sup>T.C.A. § 65-1-404(b)(1).

<sup>4</sup>T.C.A. § 67-1-404(b)(2).

## Duties and Powers

Reference Number: CTAS-1500

The county board of equalization is the first level of administrative appeal for all complaints regarding the assessment, classification, and valuation of property for tax purposes. The county board's duties include examining and equalizing the county assessments, assuring that all taxable properties are included on the assessment lists, eliminating exempt properties from taxation, hearing complaints of aggrieved taxpayers, decreasing over-assessed property, increasing under-assessed property, and correcting clerical mistakes.<sup>1</sup> The county board of equalization has the power to obtain evidence concerning the classification, value, or assessment of any property by examining witnesses, hearing proof, and sending for persons and papers.<sup>2</sup> Board members have the power to administer an oath, and any person who willfully or corruptly swears falsely to any material fact before the board commits perjury and is indictable for such offense.<sup>3</sup> The county board may also examine assessors in order to ascertain the manner in which the

classification, value, or assessment of property was determined<sup>4</sup>When a member of the county board knows or reasonably suspects that an assessor of property or deputy assessor has knowingly or willfully classified, valued or assessed any property in violation of the requirements of law, that member has a duty to report the violation to the district attorney general or other proper officer of the state for further proceedings.<sup>5</sup>

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<sup>1</sup>T.C.A. § 67-5-1402. Note Op. Tenn. Atty. Gen. 85-083 (March 20, 1985) opining that T.C.A. § 5-5-124, providing authority for the county legislative body to correct errors in property assessments, is obsolete since other remedies are provided for pursuant to T.C.A. § 67-5-1401 *et seq.*

<sup>2</sup>T.C.A. § 67-5-1404(a) and (b).

<sup>3</sup>T.C.A. § 67-5-1404(c).

<sup>4</sup>T.C.A. § 67-5-1405.

<sup>5</sup>T.C.A. § 67-5-1415.

## Assessor of Property—Assistance and Recommendations to the Board

Reference Number: CTAS-1501

The assessor of property or deputy assessor is required to meet with the county board of equalization on the first day of its session and to sit with the board in an advisory capacity during each and every day of the board's session, and to render assistance to the board in the performance of its official duties in equalizing assessments. In addition to other assistance, the assessor of property or deputy assessor may recommend to the board that changes of assessment or classification be made from those certified in the report of assessments required under T.C.A. § 67-5-304, but such recommended changes may not be so numerous as to amount to the general reappraisal of a class or type of property.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-5-1403.

## Complaints to the County Board of Equalization

Reference Number: CTAS-1502

An owner of property or liable taxpayer has the right to appear personally before the county board, to authorize in writing an agent to appear, or to authorize an attorney to appear, in order to make a complaint on one or more of the following grounds: (1) property owned by the taxpayer was erroneously classified or subclassified; (2) property owned by the taxpayer was assessed on the basis of an appraised value that is more than the basis of value provided for in T.C.A. § 67-5-601 *et seq.*; and (3) property other than the taxpayer's was assessed on the basis of appraised values which are less than the basis of value provided for in T.C.A. § 67-5-601 *et seq.*<sup>1</sup>The county board must hear any complaint that is filed while the board is in session and that relates to the current year under review. The board may not refuse to hear a complaint for the current year on the grounds that an appeal was filed with the State Board of Equalization for a prior year.<sup>2</sup>When a complaint is made before the county board, it may hear any evidence or witness offered by the complainant, or may take such steps as it may deem material to the investigation of the complaint.<sup>3</sup>If an owner, or the owner's duly authorized agent, upon request, fails, refuses, or neglects to supply the assessor or the county board with information regarding the property not readily available through public records but which is necessary to make an accurate appraisal of the property, the owner forfeits the right to introduce the requested information upon appeal to the State Board of Equalization.<sup>4</sup>

Local governmental entities have the right to make a complaint before the assessor of property and the county board of equalization on the value of property within the local governmental entity on one or more of the following grounds: (1) the property has been erroneously classified or subclassified for purposes of taxation; (2) the property has not been included on the assessment lists; and (3) the property has been assessed on the basis of appraised values which are less than the basis of value provided for in T.C.A. § 67-5-601 *et seq.*<sup>5</sup>After the local governmental entity has filed a complaint, the county board must give the property owner at least five days notice of a hearing to be held before the board. The notice must be sent

by U.S. mail to the last known address of the property owner.<sup>6</sup>The county board may hear any evidence or witnesses offered by the local governmental entity or owner or may take such steps as it may deem material to the investigation of the complaint.<sup>7</sup>

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<sup>1</sup>T.C.A. § 67-5-1407(a)(1).

<sup>2</sup>Op. Tenn. Atty. Gen. 92-60 (October 8, 1992).

<sup>3</sup>T.C.A. § 67-5-1407(a)(2).

<sup>4</sup>T.C.A. § 67-5-1407(d).

<sup>5</sup>T.C.A. § 67-5-1407(b)(1).

<sup>6</sup>T.C.A. § 67-5-1407(b)(2).

<sup>7</sup>T.C.A. § 67-5-1407(c).

## Hearing Officers

Reference Number: CTAS-1503

In the event the county commission determines that the number of complaints made to any county board of equalization is sufficiently numerous to justify such action, the county board of equalization may appoint one or more hearing officers to conduct preliminary hearings and to make investigations regarding complaints before the board. Hearing officers must be approved by the county commission. The hearing officers assist the county board and prepare proposed findings of fact and conclusions for recommendation to the county board. The county board may adopt any recommendation of a hearing officer as its final decision, however, any property owner who desires to be heard directly by the county board must be given the opportunity to be heard by the board.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-5-1406.

## Disposition of Complaints

Reference Number: CTAS-1504

Upon consideration of any complaint, or any other information available, the county board of equalization may make changes, increasing or decreasing assessments, appraised values, or changes in classifications or subclassifications, as in its judgment are proper, just and equitable. The property owner or owners must be notified by the board of any increase of assessment or change in classification and given an opportunity to be heard. The notice must be sent by U.S. mail to the last known address of the taxpayer at least five days before the adjournment of the county board. The notice must include the tax year for which any increase of assessment or change in classification is made.<sup>1</sup>If the taxpayer fails, neglects or refuses to appear before the county board prior to its final adjournment, the assessment as determined by the assessor shall be conclusive against the taxpayer, and the taxpayer will be required to pay the taxes on such amount.<sup>2</sup>

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<sup>1</sup>T.C.A. § 67-5-1408.

<sup>2</sup>T.C.A. § 67-5-1401.

## Time for Completion of Board Action and Certificate of Completion

Reference Number: CTAS-1505

Actions by the county board during its regular sessions, except for complaints brought pursuant to T.C.A. § 67-5-1407 (the regular complaint procedure for property owners), are to be completed and the notice of decision and appeal procedure sent no later than five days prior to the date taxes are due. This deadline does not apply to special sessions, extraordinary actions, or to years in which a county completes reappraisal.<sup>1</sup>Upon completion of its duties, the county board prepares a certificate signed by each

member.

We, the undersigned members of the board of equalization of \_\_\_\_\_ County, do hereby certify that we have examined the assessments and classifications of taxable property within the county; we have heard and considered all appeals of such taxpayers as have duly made complaint to the county board of equalization; we have made only such changes in assessments and classifications as in our judgment are proper, just and equitable and are prescribed by law; and we have faithfully discharged all our duties without fear, favor, or affection to the best of our knowledge and ability in accordance with the laws of the state of Tennessee.

Witness our hand this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

The certificate of completion is filed in the office of the county clerk.<sup>2</sup>

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<sup>1</sup>T.C.A. § 67-5-1409.

<sup>2</sup>T.C.A. § 67-5-1410.

## Final Action and Notice to Taxpayer

Reference Number: CTAS-1506

Actions of the county board are final except for revisions or changes by the State Board of Equalization. The county board of equalization must give notice to each property owner heard of its final decision and the procedure of appeal to the State Board of Equalization.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-5-1411.

## Appeal to the State Board of Equalization

Reference Number: CTAS-1507

Any taxpayer, or any owner of property subject to taxation in the state, who is aggrieved by any action taken by the county board of equalization or other local board of equalization has the right to a hearing and determination by the State Board of Equalization of any complaint made on any of the grounds provided in T.C.A. § 67-5-1407. At any conference or hearing pursuant to Part 15 of this Chapter 5, and in the event there may be duplicate appeals filed on any parcel or should the State Board of Equalization have reason to believe that representation is not duly authorized, the board may require from any agent, or other representative, written authorization signed by the taxpayer.<sup>1</sup> The assessor of property or taxing jurisdiction also has the right to appeal from any action of the local board of equalization to the State Board of Equalization.<sup>2</sup>

Before filing an appeal with the State Board of Equalization, the taxpayer or owner must first make a complaint and appeal to the local board of equalization unless the taxpayer or owner has not been duly notified by the assessor of property of an increase in the taxpayer's or owner's assessment or change in classification as provided for in T.C.A. § 67-5-508.<sup>3</sup>

Notwithstanding subdivision (b)(1) or any other law to the contrary, a taxpayer or owner may, with the written consent of the assessor, appeal the valuation of industrial and commercial real and tangible personal property to the local board of equalization, or directly to the State Board of Equalization. A direct appeal to the State Board of Equalization must be filed before August 1 of the tax year. The taxpayer or owner shall request, in writing via certified mail, return receipt requested, such concurrence from the assessor within 10 days after the date the assessment notice for the property is sent, or by June 1 of the tax year, or such other date as may be prescribed by the assessor, but no later than the adjournment date for the regular annual session of the county board of equalization. The request shall state, at a minimum, the name in which the property is assessed, the parcel identification number, the value sought, the basis for the appeal and the name, address, telephone number and fax number of the person requesting the direct appeal. The assessor shall provide such concurrence at least 10 days before the adjournment of the county board.<sup>4</sup>

If the assessor does not concur with a direct appeal to the state board, and so states in writing at least 10 days before the adjournment of the county board of equalization, then the taxpayer or owner shall appeal first to the local board of equalization. If the assessor fails to act upon the taxpayer's or owner's request

at least 10 days before the adjournment of the county board, then the State Board of Equalization shall accept the direct appeal of the taxpayer or owner. A taxpayer or owner filing a direct appeal shall attach a copy of the assessor's concurrence to the appeal form filed with the state board, or, if the assessor failed to act timely on a request for a direct appeal, a taxpayer or owner filing a direct appeal shall attach a copy of the written request for the concurrence and a statement that the assessor of property failed to provide a timely response to the request. All direct appeals to the state board under this subdivision (b)(2) shall be filed before August 1 of the tax year.<sup>5</sup>

Complaints and appeals to the state board of equalization shall be filed in such format as the board may require by rule, and the board may permit the use of electronic filing including electronic verification and signatures. The taxpayer or owner has the right to withdraw any complaint and appeal at any time before the final order has been entered on the primary issue of the complaint and appeal.<sup>6</sup>

Appeals to the State Board of Equalization from action of a local board of equalization must be filed on or before August 1 of the tax year, or within 45 days of the date notice of the local board action was sent, whichever is later. If notice of an assessment or classification change pursuant to T.C.A. § 67-5-508 was sent to the taxpayer's last known address later than 10 days before the adjournment of the local board of equalization, the taxpayer may appeal directly to the state board at any time within 45 days after the notice was sent. If notice was not sent, the taxpayer may appeal directly to the state board at any time within 45 days after the tax billing date for the assessment. The taxpayer has the right to a hearing and determination to show reasonable cause for the taxpayer's failure to file an appeal as provided in T.C.A. § 67-5-1412 and, upon demonstrating reasonable cause, the board must accept the appeal from the taxpayer up to March 1 of the year subsequent to the year in which the time for appeal to the state board began to run.<sup>7</sup>

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<sup>1</sup>T.C.A. § 67-5-1412(a)(1).

<sup>2</sup>T.C.A. § 67-5-1412(d).

<sup>3</sup>T.C.A. § 67-5-1412(b)(1).

<sup>4</sup>T.C.A. § 67-5-1412(b)(2).

<sup>5</sup>T.C.A. § 67-5-1412(b)(2).

<sup>6</sup>T.C.A. § 67-5-1412(c).

<sup>7</sup>T.C.A. § 67-5-1412(e).

## Record of Board's Action

Reference Number: CTAS-1508

The individual property records maintained in the office of each assessor of property shall show all actions taken by the county board of equalization which change the classification, value or assessment of any parcel of property. Further, upon the completion of the duties of the board, the records and papers of the board shall be turned over to the assessor of property for preservation for a period of at least 10 years.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-5-1414.

## Remand of Complaints to the County Board of Equalization

Reference Number: CTAS-1509

In the event the complaints filed with the State Board of Equalization from any county are sufficiently numerous to justify such action, the state board may reconvene the county board of equalization and remand the complaints to the county board with directions that the county board reconvene on a certain date and hear and act upon the complaints and certify its action in each case to the State Board of Equalization.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-5-1504.



# State Board of Equalization

Reference Number: CTAS-1510

## Jurisdiction and Duties

The State Board of Equalization has jurisdiction over the valuation, classification and assessment of all properties in the state. The state board is responsible for performing the following duties: (1) receive, hear, consider and act upon complaints and appeals made to the board; (2) hear and determine complaints and appeals made to the board concerning exemption of property from taxation; (3) take whatever steps it deems are necessary to effect the equalization of assessments, in any taxing jurisdiction within the state in accordance with the laws of the state; (4) carry out such other duties as are required by law; and (5) provide assistance and information on request to members and committees of the General Assembly relative to the taxation, classification and evaluation of property.<sup>1</sup>In addition to its responsibility to hear complaints and appeals from actions of local boards of equalization, the state board reviews public utility and common carrier assessments made by the Comptroller of the Treasury.<sup>2</sup>

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<sup>1</sup>T.C.A. § 67-5-1501(a) and (b).

<sup>2</sup>T.C.A. § 67-5-1328.

# Appeal to the State Board of Equalization

Reference Number: CTAS-1511

Any taxpayer or property owner who is aggrieved by any action taken by the county board of equalization has the right to a hearing and determination by the State Board of Equalization of any complaint made on any of the grounds set forth in T.C.A. § 67-5-1407.<sup>1</sup>It is a condition for appeal that before the delinquency date the taxpayer either pays the full tax due or the amount the taxpayer would owe based on the taxpayer's good faith claim for relief. On motion of the city or county to whom the tax is owed, the State Board of Equalization will dismiss the appeal of any taxpayer who fails to pay delinquent taxes that have accrued on property that is the subject of the appeal, or who fails to pay at least the undisputed tax related to a properly appealed assessment.<sup>2</sup>

The Division of Property Assessments has the unconditional right to intervene in any contested case before the State Board of Equalization. This unconditional right to intervene is to be liberally construed in favor of the Division of Property Assessments and the intervention and participation in any contested case before the State Board of Equalization will not be limited in any manner except as otherwise agreed to by the Division of Property Assessments.<sup>3</sup>

Complaints and appeals to the state board of equalization shall be filed in such format as the board may require by rule, and the board may permit the use of electronic filing including electronic verification and signatures. The taxpayer or owner has the right to withdraw any complaint and appeal at any time before the final order has been entered on the primary issue of the complaint and appeal.<sup>4</sup>The assessor of property or taxing jurisdiction also has the right to appeal from any action of the local board of equalization to the State Board of Equalization.<sup>5</sup>

Appeals to the State Board of Equalization from action of a local board of equalization must be filed before August 1 of the tax year, or within 45 days of the date notice of the local board action was sent, whichever is later. If notice of an assessment or classification change pursuant to T.C.A. § 67-5-508 was sent to the taxpayer's last known address later than 10 days before the adjournment of the local board of equalization, the taxpayer may appeal directly to the state board at any time within 45 days after the notice was sent. If notice was not sent, the taxpayer may appeal directly to the state board at any time within 45 days after the tax billing date for the assessment. The taxpayer has the right to a hearing and determination to show reasonable cause for the taxpayer's failure to file an appeal as provided in T.C.A. § 67-5-1412 and, upon demonstrating reasonable cause, the state board must accept the appeal from the taxpayer up to March 1 of the year following the year in which the assessment was made.<sup>6</sup>

Appeals to the State Board of Equalization from initial determinations in exemption and tax relief cases must be filed within 90 days from the date notice of the determination was sent. Appeals from initial decisions of administrative judges or hearing examiners for the State Board of Equalization must be filed within 30 days from the date the initial decision is sent.<sup>7</sup>

Any taxpayer aggrieved by a back assessment or reassessment may appeal directly to the State Board of Equalization within 60 days from the date that a copy of the certification is sent to the taxpayer, in the manner provided in T.C.A. § 67-5-1412, and such person may be assisted or represented in the appeal as provided in T.C.A. § 67-5-1514. The accrual of delinquency penalty and interest otherwise applicable is suspended while the appeal is pending, however, simple interest will accrue during the appeal period in the amount provided in T.C.A. § 67-5-1512.<sup>8</sup>

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<sup>1</sup>T.C.A. § 67-5-1412(a)(1).

<sup>2</sup>T.C.A. § 67-5-1512(b). See T.C.A. § 67-5-1512(b)(1)(C) for the special rule for Shelby County.

<sup>3</sup>T.C.A. § 67-1-202(c).

<sup>4</sup>T.C.A. § 67-5-1412(c).

<sup>5</sup>T.C.A. § 67-5-1412(d).

<sup>6</sup>T.C.A. § 67-5-1412(e). See also Op. Tenn. Atty. Gen. 92-62 (October 8, 1992); Op. Tenn. Atty. Gen. 92-59 (October 8, 1992).

<sup>7</sup>T.C.A. § 67-5-1501(c).

<sup>8</sup>T.C.A. § 67-1-1005(b).

## Assistance of Agents

Reference Number: CTAS-1512

Taxpayers and assessors of property are entitled to the assistance of a qualified agent at any conference or hearing held pursuant to T.C.A. § 67-5-1501 *et seq.*, or § 67-5-1401 *et seq.* Furthermore, taxpayers and assessors of property may appear in person, by qualified agent, or, in the case of taxpayers, by a member of the taxpayer's immediate family.<sup>1</sup> All conferences or hearings will be conducted in an informal manner where the primary issue of the complaint, protest or appeal pertains to the grounds set forth in T.C.A. § 67-5-1407.<sup>2</sup>

The agent must register with the State Board of Equalization, pay a biennial fee of \$200, and qualify on the basis of the following criteria: (1) four years of experience in real property appraisal and/or assessment valuation; (2) successful completion of at least 120 classroom hours of academic instruction in subjects related to property appraisal or assessment of property from a college or university, or from a nationally recognized appraisal or assessment organization approved by the board; and (3) passed the examination for Tennessee certified assessor as administered by the board. No person will be required to meet the additional registration qualifications required by T.C.A. § 67-5-1514 if the person registered or applied for registration prior to June 30, 2002. The board may, in lieu of the evidence required in T.C.A. § 67-5-1514(c)(2), recognize and accept certain professional designations which are awarded by appraisal and/or assessment organizations on the basis of qualifications at least equal to those set forth in the statute.<sup>3</sup> Additional registration requirements are set forth in T.C.A. § 67-5-1514(k). Agent disciplinary rules, renewal procedures and advertising disclaimers are set forth in T.C.A. §§ 67-5-1514(f) and (g).

The following persons are permitted to act, appear and participate as an agent for the taxpayer: (1) attorneys; (2) the regular officers, directors or employees of a corporation or other artificial entity; (3) a certified public accountant where the only issue of an appeal is the valuation of tangible personal property; and (4) any person who holds a valid registration issued by the board of equalization where the primary issue of the complaint, protest or appeal pertains to the grounds set forth in T.C.A. § 67-5-1407.<sup>4</sup> The provisions of T.C.A. § 67-5-1514 regarding registered agents do not apply in any manner to the representation of a taxpayer by an attorney. Furthermore, no provision in T.C.A. § 67-5-1514 is intended to require that a person must be an attorney, certified public accountant, registered agent with the state board, or otherwise in order to act as an agent for a taxpayer before a county board of equalization.<sup>5</sup>

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<sup>1</sup>T.C.A. § 67-5-1514(a) and (b). See T.C.A. § 67-5-1514(e) for list of persons who are permitted to represent the assessor of property before the State Board of Equalization.

<sup>2</sup>T.C.A. § 67-5-1514(d).

<sup>3</sup>T.C.A. § 67-5-1514(c)(2) and (3).

<sup>4</sup>T.C.A. § 67-5-1514(c)(1).

<sup>5</sup>T.C.A. § 67-5-1514(i) and (j).

## Assessment Appeals Commission

Reference Number: CTAS-1513

In addition to the powers and duties conferred upon the State Board of Equalization by T.C.A. § 67-5-1501, the State Board of Equalization may by resolution create an Assessment Appeals Commission consisting of not less than three nor more than six members, three members of which shall constitute a quorum for the transaction of business. The State Board of Equalization may delegate to the Assessment Appeals Commission the jurisdiction and duties conferred by law upon the State Board of Equalization to hear and act upon all complaints and appeals regarding the assessment, classification and value of property for purposes of taxation, including, but not limited to, complaints and appeals from assessments made by the Comptroller of the Treasury, complaints and appeals from actions of local boards of equalization, complaints and appeals concerning exemption of property from taxation, complaints and appeals from assessments made by the Division of Property Assessments, and complaints in inheritance tax cases that concern only the valuation of property in the estate.<sup>1</sup>

Actions taken by the Assessment Appeals Commission are final. However, within 45 days of any final action taken by the Assessment Appeals Commission, the State Board of Equalization may enter an order upon its own motion requiring a review of the action. In such an instance, the action taken by the Assessment Appeals Commission does not become final until the State Board of Equalization has rendered its final decision in the matter. A party desiring the State Board of Equalization to review an action of the Assessment Appeals Commission must file a written petition with the Executive Secretary to the state board within 15 days of the action of the Assessment Appeals Commission. In the event that the State Board of Equalization exercises its discretion to review any action of the Assessment Appeals Commission, review may be upon the record before the Assessment Appeals Commission or in such manner as the state board shall direct.<sup>2</sup>If the State Board of Equalization does not exercise its discretion to review a matter heard by the Assessment Appeals Commission, the Assessment Appeals Commission will issue a certificate of assessment or other final certificate of its actions. The certificate is subject to judicial review in the same manner as are final actions of the State Board of Equalization.<sup>3</sup>

The Assessment Appeals Commission must prepare and maintain records of its proceedings in the form of minutes. The minutes, together with all other papers and records of the Assessment Appeals Commission, are kept and maintained in the office of the Executive Secretary to the State Board of Equalization.<sup>4</sup>

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<sup>1</sup>T.C.A. § 67-5-1502(a).

<sup>2</sup>T.C.A. § 67-5-1502(j).

<sup>3</sup>T.C.A. § 67-5-1502(k). *See also* T.C.A. § 67-5-1511.

<sup>4</sup>T.C.A. § 67-5-1502(l).

## Hearing Examiners

Reference Number: CTAS-1514

The State Board of Equalization is authorized to appoint members of the staff of the Division of Property Assessments to serve as hearing examiners. Hearing examiners conduct preliminary hearings and investigations for the board or the Assessment Appeals Commission regarding complaints and appeals from assessments and classifications, or regarding any other matter for which the board has responsibility by law. Based upon the evidence presented in a preliminary hearing or facts gained in an investigation, the hearing examiner prepares proposed findings of fact and conclusions for the state board or the Assessment Appeals Commission and notifies each property owner who may be affected by the hearing examiner's recommendation. Unless a party to the appeal objects in writing, the hearing examiner may render a proposed decision. The proposed decision is limited to words and/or figures reflecting conclusions as to the proper classification or valuation of the subject property.<sup>1</sup>Appeals from initial decisions of hearing examiners for the state board must be filed within 30 days from the date the initial decision is sent.<sup>2</sup>In the absence of an exception to the recommendation of the hearing examiner by either the property owner or the property owner's agent, the county assessor of property or the taxing jurisdiction, the State Board of Equalization or the Assessment Appeals Commission may adopt the recommendation of

its hearing examiner as its final decision without the necessity of a hearing before the board or commission. If an exception to the recommendation of the hearing examiner is taken by any of the parties or the State Board of Equalization or the Assessment Appeals Commission does not adopt the recommendation of the hearing examiner, a hearing shall be scheduled before the state board or commission before final action is taken.<sup>3</sup>

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<sup>1</sup>T.C.A. § 67-5-1505.

<sup>2</sup>T.C.A. § 67-5-1501(c).

<sup>3</sup>T.C.A. § 67-5-1506.

## Collection of Evidence and Information

Reference Number: CTAS-1515

The State Board of Equalization and the Assessment Appeals Commission have the power to send any of its members or such other person as it may designate to any portion of the state to obtain information and evidence deemed material to the duties of equalization, and to hear questions, and report to the board or commission as the case may be.<sup>1</sup>The board and the commission also have the power to require the Director of Property Assessments and any member of the Director's staff to submit such facts and reports as may be deemed necessary to enable the board or commission to equalize assessments of property of the various classes and in the different localities of the state.<sup>2</sup>

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<sup>1</sup>T.C.A. § 67-5-1507.

<sup>2</sup>T.C.A. § 67-5-1508.

## Equalization Action by the State Board of Equalization

Reference Number: CTAS-1516

The State Board of Equalization or the Assessment Appeals Commission, on the basis of reports, evidence, or other available information, takes whatever steps it deems are necessary to effect the assessment of property in accordance with the constitution of Tennessee and the laws of this state. The state board by order or rule must direct that commercial and industrial tangible personal property assessments be equalized using the appraisal ratios adopted by the board in each jurisdiction. However, such equalization is available only to taxpayers who have timely filed the reporting schedule required by law.<sup>1</sup>

Equalization may be made by the State Board of Equalization or the Assessment Appeals Commission, as the case may be, by reducing or increasing the appraised values of properties within any taxing jurisdiction, or any part thereof. In the event that the state board or the commission deems it necessary to increase or decrease appraised values of properties of any taxing jurisdiction, or any part thereof, in any manner whereby its action affects properties in general rather than individual properties, it is not necessary that the state board or commission notify each individual property owner as provided for in T.C.A. § 67-5-1510. However, notice of the action of the state board or the commission must be published at least once in a newspaper of general circulation within the affected taxing jurisdiction.<sup>2</sup>

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<sup>1</sup>T.C.A. § 67-5-1509(a). Note: The constitutionality of T.C.A. § 67-5-1509(a) has been upheld; see *Williamson County v. Tennessee State Board of Equalization*, 86 S.W.3d 216 (Tenn.Ct.App. 2002).

<sup>2</sup>T.C.A. § 67-5-1509(b) and (c).

## Changes of Individual Classification or Assessment

Reference Number: CTAS-1517

Whenever the State Board of Equalization or the Assessment Appeals Commission, after a county or local board has acted, has reason to believe that an individual assessment of real property or personal property is inadequate, or the classification of such property is erroneous, it has the authority to command the person to whom the property is assessed to appear before the board or commission to show cause why

the assessment should not be increased or the classification should not be changed. The taxpayer is entitled to 10 days written notice of the right to appear before the board.<sup>1</sup>The taxpayer is entitled to be heard either personally or by counsel and has the privilege of introducing any competent evidence touching upon the question of the adequacy of the assessment or change of the classification.<sup>2</sup>Thereafter, the board or commission will determine the amount, if any, that the assessment will be increased or determine the proper classification of the property. The board or commission will reduce its judgment to writing and certify its findings to the proper county officials.<sup>3</sup>

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<sup>1</sup>T.C.A. § 67-5-1510(a).

<sup>2</sup>T.C.A. § 67-5-1510(b).

<sup>3</sup>T.C.A. § 67-5-1510(c).

## Certification of Board Action

Reference Number: CTAS-1518

After the State Board of Equalization or the Assessment Appeals Commission has made its determination of the assessment of the property that was the subject of the appeal and complaint, the Executive Secretary to the state board will sign and keep the original copy of the official certificate on file in the Executive Secretary's office. The official certificate will show the description of the property and the assessment as determined by the state board or the commission, as the case may be. The board shall provide written notice of its final actions on appeals and complaints to the parties and to others upon request. Written notice includes notification by electronic means, and the record of actions or notice may be preserved in digital or electronic format.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-5-1512(a)(1) - (3).

## Record of Board Actions

Reference Number: CTAS-1519

The records of all actions of the State Board of Equalization and the Assessment Appeals Commission are maintained for at least 10 years in the office of the Executive Secretary of the board. The records are open to public inspection during regular business hours and any state citizen may request copies. Requested copies of records or documents are sent by first class mail or, upon request, by telecopier. The person requesting the records or documents is required to pay the board the reasonable costs of reproducing and transmitting the copies.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-5-1513.

## Finality of Board Action—Collection of Taxes

Reference Number: CTAS-1520

The action of the State Board of Equalization is final and conclusive as to all matters passed upon by the board, subject to judicial review, and taxes will be collected upon the assessments determined and fixed by the board. Judicial review is not available as to exemptions requiring application to the State Board of Equalization under Chapter 5, Part 2, or as to the proper value, assessment or classification of property, unless the petitioner has first obtained a ruling on the merits from the board or an administrative judge sitting for the board concerning the exempt status, proper value, assessment or classification of the property.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-5-1511(a).

## Penalties and Interest

### Reference Number: CTAS-1521

Pursuant to T.C.A. § 67-5-1512(b), penalty and interest otherwise due on delinquent property taxes does not accrue while an appeal of the assessment is pending before the county or state boards of equalization if the taxpayer, before the delinquency date, pays the undisputed portion or pays the full tax due. For purposes of this subsection, "undisputed portion" means the amount the taxpayer would owe based on the taxpayer's good faith claim for relief. If the full tax due is paid, the city or county collecting official may decline to accept the disputed portion of tax. Delinquency penalty and interest postponed under T.C.A. § 67-5-1512(b) begins to accrue 30 days after issuance of the final assessment certificate of the state board of equalization and until the tax is paid. On motion of the city or county to whom tax is owed, the State Board of Equalization shall dismiss the appeal of any taxpayer who fails to pay delinquent taxes that have accrued on property that is the subject of the appeal, or who fails to pay at least the undisputed tax related to a properly appealed assessment. T.C.A. § 67-5-1512(b).

Any additional tax due following the appeal will accrue interest from the delinquency date at the composite prime rate published by the federal reserve board as of the delinquency date, minus 2 points. T.C.A. § 67-5-1512(c).

Any tax found refundable following the appeal will accrue interest from the delinquency date at the composite prime rate published by the federal reserve board as of the delinquency date, minus 2 points. Sixty days after issuance of the final assessment certificate of the State Board of Equalization, the interest rate on a deferred refund shall increase 2 points until the refund is finally paid. For purposes of this subsection, "deferred refund" means the amount owed to the taxpayer, excluding any penalties and interest. T.C.A. § 67-5-1512(d).

## Refund of Property Taxes after Final Action

### Reference Number: CTAS-1522

When a county has been ordered to make a refund of property taxes pursuant to the final action of a court or the State Board of Equalization or Assessment Appeals Commission, no specific appropriation is required to authorize the county trustee to make the refund. The trustee may make the ordered refund and any interest owing the taxpayer as otherwise provided from any taxes collected for the year or years to which the refund relates prior to the allocation to the various county funds. If the trustee does not have funds collected from the year to which the refund relates, the trustee may make the refund and pay any interest owing the taxpayer from current collections prior to the allocation of revenue to the various county funds. Where a refund plus accrued interest exceeds 1 percent of all property taxes levied for the year in which the refund is due, the trustee may defer the refund for a period of up to three years in equal annual installments, and the deferred amounts shall accrue interest in the manner set forth in T.C.A. § 67-5-1512(c).<sup>1</sup> Pursuant to T.C.A. § 67-5-1512(c), the interest rate on a deferred refund shall increase two points from the date of the deferral 60 days after the board of equalization decision is rendered until the refund is finally paid.

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<sup>1</sup>T.C.A. § 67-5-1809.

## Judicial Review

### Reference Number: CTAS-1523

The judicial review provided in T.C.A. § 67-5-1511(a) from final actions of the State Board of Equalization or Assessment Appeals Commission consists of a new hearing in the chancery court based upon the administrative record and any additional or supplemental evidence which either party wishes to adduce relevant to any issue. The petition for review may be filed in the chancery court of the county where the disputed assessment was made or in the chancery court of Davidson, Washington, Knox, Hamilton, Madison or Shelby county, whichever county is closest in mileage to the situs of such property. If the situs of the property is in Knox, Hamilton or Shelby county, then the petition for review may alternatively be filed in Davidson County at the election of the petitioner.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-5-1511(b).