

Tenn. Code Ann. § 67-5-1412

TENNESSEE CODE ANNOTATED

© 2011 by The State of Tennessee

All rights reserved

*** CURRENT THROUGH THE 2010 REGULAR SESSION ***

Title 67 Taxes And Licenses

Chapter 5 Property Taxes

Part 14 Assessment Review -- County Boards of Equalization

Tenn. Code Ann. § 67-5-1412 (2011)

LexisNexis Practice Insights

Tax Appeal Procedure in Tennessee for Locally-Assessed Property

67-5-1412. Appeal of county or other local board action to state board authorized.

(a) (1) 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 § 67-5-1407. At any conference or hearing pursuant to part 15 of this chapter, 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.

(2) No agent or other representative shall file an appeal before the county or state boards of equalization without first obtaining written authorization from the taxpayer.

(b) (1) The taxpayer or owner must first make 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 § 67-5-508.

(2) Notwithstanding the provisions of subdivision (b)(1) or any other provision of 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 ten (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 ten (10) days before the adjournment of the county board. If the assessor does not concur with a direct appeal to the state board, and so states in writing at least ten (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 ten (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.

(3) The provisions of subdivision (b)(2) shall not apply in any county having the following populations, according to the 2000 federal census or any subsequent federal census: [Click here to view image.](#)

(c) All complaints and appeals to the state board of equalization must be specific, in writing, and sworn to and filed with the executive secretary of the board. The state board of equalization may provide for the filing of appeals in a computer-readable format, and the date of postmark of data in such format shall constitute the date of filing of the appeal. Rules of the state board of equalization that permit electronic appeals shall also permit electronic appeal for a single parcel, in such format as the board may require by rule. 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.

(d) 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 in the same manner as provided in subsections (a)-(c).

(e) 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 forty-five (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 § 67-5-508 was sent to the taxpayer's last known address later than ten (10) days before the adjournment of the local board of equalization, the taxpayer may appeal directly to the state board at any time within forty-five (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 forty-five (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 this section and, upon demonstrating such reasonable cause, the board shall accept such 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.

(f) "Taxpayer" as used in this part or part 15 of this chapter, means the owner of the property under appeal or any lessee legally obligated to pay ad valorem taxes for which the property is liable. A lessee

obligated to pay some but not all of the taxes for which the property is liable, may appeal the assessment only if the owner consents to the appeal in writing. A property manager, attorney, or other authorized agent may authorize an appeal if the taxpayer has authorized in writing the property manager, attorney, or other authorized agent to do so.

HISTORY: Acts 1973, ch. 226, § 10; T.C.A., § 67-810; Acts 1986, ch. 585, § 3; 1989, ch. 102, § 1; 1990, ch. 899, § 2; 1991, ch. 161, § 1; 1997, ch. 160, § 5; 1998, ch. 1066, §§ 4, 5; 2004, ch. 737, § 1; 2005, ch. 480, §§ 1-4; 2006, ch. 600, § 1; 2006, ch. 640, §§ 1, 2; 2007, ch. 51, § 1; 2007, ch. 98, § 1; 2007, ch. 111, § 1; 2007, ch. 132, § 4; 2007, ch. 133, § 1.

[Tenn. Code Ann. § 67-5-1412](#)