

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 82 - SB 143

February 5, 2017

SUMMARY OF BILL: Authorizes county boards of equalization to accept written appearances for complaints from any property owner or property taxpayer and further authorizes such boards to require representatives of taxpayers to provide written authorization signed by the taxpayer.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Pursuant to Tenn. Code Ann. § 67-5-1407(e), the Shelby County Board of Equalization currently has the authority to permit any property owner or property taxpayer to submit a written appearance before the board and to require any representative to provide authorization signed by the taxpayer.
- Pursuant to Tenn. Code Ann. § 67-1-404, county boards of equalization have a limited number of authorized hearing days based on county population.
- Pursuant to Tenn. Code Ann. § 67-1-403(d), county legislative bodies establish by resolution the compensation for county board of equalization members.
- Any action taken by a county board of equalization to accept written appearances is permissive.
- Authorizing county boards of equalization to accept written appearances will not lead to a reduction in hearing days.
- Any permissive change in local government expenditures resulting from county boards of equalization electing to accept written appearances before the board is estimated to be not significant.
- Authorizing county boards of equalization to accept written appearances will have no fiscal impact on state government.

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CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

Handwritten signature of Krista M. Lee in cursive script.

Krista M. Lee, Executive Director

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