

HOUSE BILL 82

By Sherrell

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, Part 14, relative to complaints to county
board of equalization.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-1407, is amended by deleting subsection (e) in its entirety.

SECTION 2. Tennessee Code Annotated, Section 67-5-1407(a)(1)(A), is amended by inserting the language "other than as provided in § 67-5-212" after the language "for purposes of taxation".

SECTION 3. Tennessee Code Annotated, Section 67-5-1407(a), is amended by adding the following as new subdivisions:

(3) County boards of equalization may permit any owner or taxpayer to make a written appearance. If the owner or taxpayer makes a written appearance before the county board of equalization, then any subsequent appeal to the state board of equalization shall be limited to those grounds made by the written appearance before the county board.

(4) If duplicate appeals are filed on any parcel or the county board of equalization has reason to believe that representation is not duly authorized, the county board may require from any representative written authorization signed by the taxpayer.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.