



State of Tennessee

PUBLIC CHAPTER NO. 781

SENATE BILL NO. 2769

By Bowling

Substituted for: House Bill No. 2055

By Eldridge

AN ACT to amend Tennessee Code Annotated, Title 67, relative to property taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-508, is amended by adding the following as a new subsection:

(e) An assessor of property shall notify the register of deeds which records required under this part meet the definition of "permanent records" as defined in § 10-7-301(5).

SECTION 2. Tennessee Code Annotated, Section 67-5-501, is amended by deleting subdivision (7) and substituting instead:

(7) "Movable structure" includes a mobile home or such other movable structure that is constructed as a trailer or semitrailer and designed to either be towed along the highways or to be parked off the highways, and that may be used, temporarily or permanently, as a residence, apartment, office, storehouse, warehouse, or for any other commercial or industrial purpose;

SECTION 3. Tennessee Code Annotated, Section 67-5-1601(a)(3), is amended by deleting the first sentence and substituting instead:

The board may approve a reappraisal plan specifying a schedule for continuous on-site review or photo review that is different than the standard schedule provided in subdivision (a)(1), but that is no longer than four (4) years.

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

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PASSED: April 8, 2024



RANDY McNALLY
SPEAKER OF THE SENATE



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 23rd day of April 2024



BILL LEE, GOVERNOR