

HOUSE BILL 2075

By Fitzhugh

AN ACT to revise the standard for judicial review in property tax appeals, and to amend Tennessee Code Annotated, Section 67-5-1511.

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

SECTION 1. Tennessee Code Annotated Section 67-5-1511, is amended by deleting the first sentence of subsection (b) and substituting instead the following:

The judicial review provided in subsection (a) shall be as provided in section 4-5-322, except the court may remand to the board for additional proof on request of a party who was not represented by counsel before the board and whose case is substantially prejudiced as a result.

SECTION 2. This act shall take effect upon becoming law, the public welfare requiring it.