

SENATE BILL 1646

By Bailey

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 5, relative to property taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-1501, is amended by deleting the last sentence of subdivision (d)(1) and substituting instead the following:

If the ordered reduction is less than one-half (1/2) of the appellant's claim, then the refund of hearing costs shall be one-half (1/2) of the amount paid by the appellant for hearing costs.

SECTION 2. Tennessee Code Annotated, Section 67-5-1502(k), is amended by deleting subsection (k) in its entirety and substituting instead the following:

(k) If the state board of equalization does not exercise its discretion to review a matter heard by the assessment appeals commission, then the assessment appeals commission shall issue a notice pursuant to § 67-5-1512(a)(3), or, upon request, a certificate of assessment or other final certificate of its actions. The date of the notice or certificate shall commence the period for seeking judicial review of the final order of the board or commission.

SECTION 3. Tennessee Code Annotated, Section 67-5-2402(a), is amended by deleting the language "delinquent" and substituting instead the language "delinquent, including unpaid rollback taxes as defined in § 67-5-1004".

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