

## REGISTRATION OF TAXPAYER AGENTS IN TENNESSEE

Tennessee law requires that persons representing taxpayers in property tax appeals before the State Board of Equalization must qualify on the basis of being an attorney for the taxpayer or occupying a particular relationship to the taxpayer, or on the basis of demonstrating specific appraisal or assessment related qualifications and registering with the Board. The requirements for registration are found in Tenn. Code Ann. §67-5-1514 (c) and rules of the Board, Chapter 0600-6.

Registration is accomplished by submitting an application with required fee, the form being obtainable from the Board at State Board of Equalization, 505 Deaderick St., Ste. 1700, Nashville, TN 37243-1412.

Qualifications: There are three general areas of qualification for agent registration: education (120 hours of appraisal or assessment courses), appraisal/assessment experience (4 years) and examination (Tennessee Certified Assessor exam). An agent may also qualify on the basis of an appraisal or assessment designation, but thus far the only designations thus recognized are the Certified Member designation of the Institute of Professionals in Taxation (IPT) and the Accredited Senior Appraiser (ASA) designation of the American Society of Appraisers. Rules of the Board presently require organizations conferring professional designations to apply to the Board for recognition of a particular designation, and thus far only the IPT and ASA have followed this process.

Applicants may also qualify by reciprocity if they are currently registered as taxpayer agents in another state with comparable requirements to Tennessee.

Agents registered with the Board must renew registration every two years, and they are subject to disciplinary standards adopted as rules of the Board.