



STATE OF TENNESSEE  
**STATE BOARD OF EQUALIZATION**  
9<sup>TH</sup> FLOOR, W.R. SNODGRASS TN TOWER  
312 ROSA L. PARKS AVENUE  
NASHVILLE, TN 37243-1102  
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**Notice: Appeal processing/hearing fees**

Persons filing appeals at the State Board of Equalization must now pay a fee to defray part of the cost of processing and hearing property tax appeals at the state level. Part of the fee (up to \$9) is for the cost of processing appeals and is nonrefundable. The remainder is for the cost of hearing appeals and is refundable to the extent the appeal is successful or resolved without a hearing. The fee is proportionate to the value of the property under appeal as follows:

<u>Property value</u>	<u>Fee</u>
Less than \$100,000	\$22.00
\$100,000 – less than \$250,000	\$28.00
\$250,000 – less than \$400,000	\$37.00
\$400,000 or more	\$67.00

We are required to maintain separate files for each assessable parcel, and therefore *the fee is due for each parcel included in you appeal*. We may refund the hearing portion of the fee later if we determine that multiple parcels can be considered one property for the purposes of the appeal hearing. Using the table above, please remit a check or money order payable to the Comptroller of the Treasury when you file your appeal. An additional fee will be due from persons appealing to the second level of appeal (Assessment Appeals Commission), and the person filing the appeal will be billed for this amount.

The following persons are exempt from this fee: 1) Indigent persons—to claim indigency file a Uniform Civil Affidavit of Indigency obtainable from your local court clerk or this office; 2) Elderly persons—you must be 65 years of age or older and your appeal must relate to your principle residence having a value not in excess of \$150,000 (return this form with your name and date of birth).

Authority: Tenn. Code Ann §67-5-1501(d)

**Effective 5/2/11**