



JUSTIN P. WILSON  
*Comptroller*

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TO: Assessors of Property  
FROM: Stephanie Maxwell, General Counsel *SM*  
DATE: August 15, 2019  
RE: **SUMMARY OF RECENT LEGISLATION**

**I. Comptroller Legislation**

**PUBLIC CHAPTER NO. 10**

Removes the outdated reference to the Public Service Commission and updates the reference with the Comptroller's Office of State Assessed Properties.

**PUBLIC CHAPTER NO. 59**

Changes the date the assessors file their property maps from October 1 to April 15.

**PUBLIC CHAPTER NO. 63**

Reduces the filing fee for taxpayers to file property tax appeals, simplifies the filing structure for appeals of property valuations, allows taxpayers to resolve their property tax disputes at the local level while ensuring taxpayers are informed of their right to appeal, and gives flexibility to the Assessment Appeals Commission to accept late-filed motions.

**PUBLIC CHAPTER NO. 100**

Removes the statutory requirement for a director of the Office of Local Government located in the office of the Comptroller of the Treasury.

**PUBLIC CHAPTER NO. 102**

Clarifies and codifies the current practice of assessing telecommunications tower properties.

**PUBLIC CHAPTER NO. 118**

Deletes outdated statutes that reference the state levying a property tax.

**PUBLIC CHAPTER NO. 120**

Requires municipalities to submit a report to the Comptroller's Office when they deannex a territory. Further, it requires municipalities to provide a map with a detailed description of the annexed or deannexed territory.

**PUBLIC CHAPTER NO. 355**

Removes the barriers preventing nonprofits from leasing to other nonprofits, grants eligible nonprofits a property tax exemption during a 12-month construction period, and clearly defines “non-use of property” in the context of revoking property tax exemptions.

## **II. Other Legislation Involving Property/Property Taxes**

### **PUBLIC CHAPTER NO. 220**

Changes the frequency that banks which collect property taxes must provide evidence of such payments to the trustee from daily to at least every three business days, deletes an obsolete code section, and deletes outdated references to penalties that are no longer applied.

### **PUBLIC CHAPTER NO. 265**

Eliminates leasehold tax for real property owned by local government and leased to a company as part of a payments in lieu of taxes (PILOT) agreement; applies to agreements entered into or amended after April 30, 2019.

### **PUBLIC CHAPTER NO. 322**

Makes provision for assessor recording greenbelt application with the register of deeds discretionary instead of mandatory; requires property owner to record application with register of deeds if assessor does not.

### **PUBLIC CHAPTER NO. 436**

Expands definition of agricultural land for purposes of greenbelt property tax program to include two noncontiguous tracts of land within the same county totaling at least 15 acres and separated only by a road, body of water, or public or private easement.

### **PUBLIC CHAPTER NO. 458**

Prohibits a county from amending or interpreting its charter to reduce the duties, qualifications, or privileges of certain constitutional officers (including assessors of property) in a manner inconsistent with state law; does not affect the terms of those constitutional officers. There are currently only two charter counties in Tennessee – Shelby and Knox – and this bill will apply to current and future county charters.