



JASON E. MUMPOWER
Comptroller

TO: Assessors of Property
FROM: Rachel Buckley, General Counsel
DATE: August 15, 2022
RE: SUMMARY OF RECENT LEGISLATION

I. Comptroller Legislation

PUBLIC CHAPTER NO. 658

Amends the definition of “forest land” to include forest units that contain two noncontiguous tracts within the same county totaling at least fifteen acres that are separated only by a road, body of water, or public or private easement.

PUBLIC CHAPTER 698

Authorizes the Executive Secretary of the State Board of Equalization (“SBOE”) to rule on most pretrial motions. Removes need for an administrative law judge in uncontested cases for revocation of tax-exempt status. In such cases, requires SBOE staff to issue a notice of revocation to the taxpayer, county trustee, and property assessor, specifying the date the property’s tax-exempt status ends. Revocation becomes final 90 days after the written notice is sent if no appeal is filed pursuant to Tenn. Code Ann. § 67-5-1501(c).

II. Other Legislation Involving Property/Property Taxes

PUBLIC CHAPTER 809

Requires that to qualify for the office of property assessor, a person must be a qualified voter of the county and a resident of the county for one (1) year prior to the date of the qualifying deadline for running as a candidate.

PUBLIC CHAPTER 868

Amends various provisions of the Commercial Property Assessed Clean Energy and Resilience Act (“C-PACER”). Some of the amendments are as follows: Amends definition of “commercial property” to include property owned by the state or a local government but leased to a privately owned entity, including industrial development corporations, housing authorities, or health, educational and housing facility boards. Requires that prior to approval of a financing on a leasehold owned by the state or a local government, but leased to a privately owned entity, the consent of the state or the local government must be obtained. Requires that a change to the leasehold must be approved by the applicable state or local government, and that the state or local government must be held harmless if the privately owned entity to which the leasehold is leased

defaults on a financing agreement for a leasehold. Requires delinquent interest in accordance with the financing agreement to be included in an enforcement or foreclosure action. Adds authority for local government to apply the proceeds of an enforcement action in the same way it applies proceeds from delinquent property tax enforcement actions.

PUBLIC CHAPTER 996

Allows a property assessor to display “UNLISTED” for the first and last name in the ownership field of an online searchable database of property when the residential property owner files a written request for the assessor to do so and the written request includes sufficient information to clearly demonstrate to the assessor that the subject property is the primary residence of the residential property owner making the request. Does not prohibit an assessor from responding to an open records request regarding the subject property or from providing other information otherwise available for public inspection through an open records request.