



JASON E. MUMPOWER  
*Comptroller*

TO: Assessors of Property  
FROM: Rachel Buckley, General Counsel *RB*  
DATE: December 12, 2023  
RE: SUMMARY OF RECENT LEGISLATION

I. Comptroller Legislation

PUBLIC CHAPTER NO. 184

Removes the discretionary and optional appeal step to the Assessment Appeals Commission in property tax appeals. Removes various references to the Assessment Appeals Commission in the Tennessee Code. Amends Tenn. Code Ann. § 67-5-1506(b) to clarify that the State Board of Equalization may determine to review all issues, to review some but not all issues, or not to exercise any review in the event of certain exceptions to recommendations of hearing examiners. If the State Board of Equalization does not exercise its discretion to review a matter, then the board shall issue a notice pursuant to Tenn. Code Ann. § 67-5-1512(a)(3). The date of the notice or certificate commences the period for seeking judicial review pursuant to Tenn. Code Ann. § 67-5-1511. Grants the State Board of Equalization certain discretion regarding additional proof when it exercises review under Tenn. Code Ann. § 67-5-1506. Specifies that the judicial review provided in Tenn. Code Ann. § 67-5-1511(a) is a de novo appeal, with no presumption of correctness of the decisions of the lower tribunals in the case at hand, and must consist of a new hearing in the chancery court based upon the administrative record and any additional or supplemental evidence that either party wishes to adduce relevant to any issues.

II. Other Legislation Involving Property Taxes or Property Assessors

PUBLIC CHAPTER NO. 259

Requires that countywide emergency response frameworks include assessors of property at the option of an assessor to monitor events related to disasters or emergencies that have affected or have the potential to affect the condition of real or tangible personal property within the individual assessors' jurisdictions. Requires assessors of property and county emergency management officials to coordinate when they conduct preliminary damage assessments. Final copies of the assessment must be made available to the assessors upon request. Provides that assessors, through coordination with county emergency management officials, have unrestricted rights in the performance of their official duties to enter and inspect property within disaster areas. Adds

requirement that all records held, maintained, or created by county and municipal public agencies must be made available to assessors of property for purposes of property valuation and other official duties. Establishes a process and various requirements for the proration of the annual assessment of buildings, improvements, or commercial and industrial tangible personal property, which have been destroyed, demolished, or substantially damaged as a result of a disaster declared by the President of the United States.

#### PUBLIC CHAPTER NO. 271

Clarifies the instances when a municipality must adopt the same income limits for its tax freeze program as those adopted by the county in which the municipality is located. Amends Tenn. Code Ann. § 67-5-705(f)(3) to allow local governments to adopt an income limit of \$60,000 for their property tax freeze programs subject to certain requirements.

#### PUBLIC CHAPTER NO. 341

Effective July 1, 2024, amends Tenn. Code Ann. § 67-5-903(b) to allow a taxpayer, in lieu of detailing acquisition cost on the tangible personal property reporting schedule required by Tenn. Code Ann. § 67-5-903(a), to certify that the depreciated value of tangible personal property otherwise reportable on the form is either \$2,000 or less, or \$10,000 or less but greater than \$2,000. If the taxpayer certifies that the depreciated value of the tangible personal property reportable on the schedule is \$2,000 or less, the assessor must accept the certification, subject to audit, and fix the value assessable to the taxpayer at \$2,000. If the taxpayer certifies that the depreciated value of tangible personal property reportable on the schedule is \$10,000 or less but greater than \$2,000, the assessor must accept the certification, subject to audit, and fix the value assessable to the taxpayer at \$10,000. Requires TACIR to monitor implementation and periodically report its findings on the impact of this legislation.

#### PUBLIC CHAPTER NO. 456

Requires the assessor of property, when determining whether land is either agricultural land or forest land for purposes of property taxes, to take into account whether the land is enrolled in a conservation program administered by the United States Department of Agriculture, whether the land is in a conservation easement as defined in Tenn. Code Ann. § 66-9-303, or whether the land is restricted by Tenn. Code Ann. § 68-212-225, if, at the time of enrollment, the land was classified as agricultural land or forest land by the assessor of property, respectively.