



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

September 3, 2019

MEMORANDUM

To: Registered Agents & Attorney Representatives

From: Betsy Knotts, Executive Secretary 
State Board of Equalization

Subject: Pre-Approved Sureties on File for Payment of Filing Fees

Thank you for continuing to make our online appeal filing service a success. To further improve the processing of appeals, the State Board of Equalization is working to eliminate any administrative wait time associated with closing appeals filed with sureties. In supporting this goal, effective January 1, 2020, we will no longer accept sureties for the payment of filing fees, but we will continue to accept online payments of the \$10 filing fee.

In April of 2019, the appeal filing fee was reduced from a maximum possible fee of \$67 to a flat non-refundable fee of \$10. Accordingly, appeals filed with surety before April of 2019, will continue to be closed as contemplated under the previous fee structure. Appeals filed with surety between April 17, 2019, and December 31, 2019 will be billed as the appeal file is closed.

Thank you for your patience as we complete this transition. If you need to contact our office, please call (615) 401-7883 or email betsy.knotts@cot.tn.gov.

You may also send a response to this memo to Betsy Knotts, Tennessee Comptroller of the Treasury, State Board of Equalization, Cordell Hull Building, 425 Fifth Avenue North, Nashville, TN 37243.