



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

January 29, 2020

**MEMORANDUM**

To: Registered Agents, Attorney Representatives, Assessors, and Trustees

From: Betsy Knotts, Executive Secretary  
State Board of Equalization 

Subject: Amending Appeals to the State Board of Equalization to include subsequent assessment years.

As we enter Tax Year 2020 and celebrate one year of our expedited settlement and withdrawal process, we would like to bring your attention to amending appeals to include subsequent tax years.

With limited exception, appealing to the local county board of equalization is required before filing an appeal with the State Board of Equalization. However, due to the volume of appeals filed each year, your appeal may still be pending before the board as of Tax Year 2020. Accordingly, many appellants choose to request to amend their appeal to include subsequent tax years pursuant to SBOE Rule 0600-01-.10 which went into effect in 2013.

Failure of some appellants and/or their representatives to adequately inform county offices of a request to amend increases the administrative burden associated with receiving these requests. It is important to remember the tax payment requirements of Tenn. Code Ann. § 67-5-1512 and a properly documented request to amend may be necessary in order to comply with the section's applicable provisions.

**In order to allow our office to process your requests to amend to include a subsequent tax year please ensure to continue doing the following:**

- File your written request with our office via email at [sb.web@cot.tn.gov](mailto:sb.web@cot.tn.gov) or at:  
State Board of Equalization  
Cordell Hull Building  
425 Fifth Avenue North  
Nashville, Tennessee 37243
- Identify in your request the contended value of the property for the subsequent tax year. Failure to identify a contended value different from the original appeal will result in a presumption the contended value is the same.
- Send a copy of your request to the County Assessor of Property, County Trustee, and if applicable, the City Trustee relevant for the subject appeal.
- File your request by July 31<sup>st</sup> or prior to the conclusion of the meeting of the County Board of Equalization, whichever occurs later, for the tax year at issue. (ex. If you wish to amend your appeal to include Tax Year 2020, you must file your request by July 31, 2020, or prior to the adjournment of the relevant County Board of Equalization.)

After filing your request to amend, you may confirm receipt by viewing our public portal at <https://publicaccess.cot.tn.gov>. From there you will find a copy of the request in the documentation related to your appeal as well as which years were requested to be included.