



JASON E. MUMPOWER
Comptroller

March 4, 2026

MEMORANDUM

TO: Assessors of Property
Chairpersons, County Boards of Equalization

FROM: Robin Pope, Executive Secretary
State Board of Equalization 

SUBJECT: Annual Deadlines and Responsibilities

This memorandum is our annual review of the responsibilities of the assessor and local board of equalization, including necessary forms.

Assessors

1. *Mailing tangible personal property returns.* All partnerships, corporations, business associations and individuals operating for profit as a business or profession, including manufacturers, should by now have been furnished a schedule requiring the taxpayer to list all tangible personal property owned or leased by the taxpayer and used in their business or profession.
2. *Mailing intangible personal property returns.* Insurance companies having their principal office in your county are required to be assessed on the value of their corporate stock or invested capital less the value of real and tangible personal property already assessed. A form has been developed for this purpose by the state and may be obtained from the Division of Property Assessments. This requirement is not new and many counties may find there are no companies meeting this description with headquarters in the county.
3. *Receipt of taxpayer returns.* Both tangible and intangible returns are due by March 1. See T.C.A. §§ 67-5-903 and 67-5-1206.

Rule 0600-5-.05 of the State Board of Equalization requires each county to conduct desk and field audits of personalty accounts. Contact the state Division of Property Assessments for information and assistance. In making forced assessments on non-reporting accounts, the assessor should consider previous data on file for the account, data from comparable accounts, and data collected during field visits. Unless there

is reason to believe the taxpayer added significant new property, forced assessments should not merely be increased above the previous year to “get the taxpayer’s attention.” An increase should be limited to what is reasonable considering typical increases in the county for similar businesses, and in appropriate cases a field audit should be scheduled for the property site.

4. *Assessment roll.* **Prior to the 20th day of May** the assessor of property must note upon the assessor’s records the current classification and assessed valuation of all property within the jurisdiction. The property should be assessed to the person or persons owning or claiming to own it as of January 1. See T.C.A. §§ 67-5-502, 67-5-504 and 67-5-508.
5. *Newspaper notice of assessments.* **At least ten days before the county board of equalization begins its annual session**, the assessor should cause to be published at least once in a newspaper of general circulation within the jurisdiction, a notice stating the availability of assessment records and notifying taxpayers of the county board of equalization meetings, including the last day the board will accept appeals. See T.C.A. § 67-5-508. A sample notice is included with this memo, and as it appears in the newspaper it must "be set forth within distinct and prominent borders and have a width of at least 2 columns and a depth of at least 4 inches."
6. *Written notice of assessment changes.* **At least ten days before the local board of equalization commences its annual session**, the assessor should NOTIFY by U.S. MAIL EACH TAXPAYER OF ANY CHANGES IN THE CLASSIFICATION OR VALUATION OF THE PROPERTY. A notation of the date of this notice, or a dated copy of the notice, should be preserved by the assessor for at least two (2) years. See T.C.A. § 67-5-508. This notice should include the previous year's assessment and classification and the current year assessment and classification.
7. *Certification to county board.* **On the first day the local board of equalization meets**, the assessor must make a report of his/her assessments and also make available to the local board all assessment records. The assessor's report must be accompanied by the oath specified in T.C.A. § 67-5-304.
8. *Reports of county board changes.* On March 7, 2018 T.C.A. § 67-5-1413 (Public Chapter No. 527) was deleted in its entirety. The forms to report individual changes and tabulated statement and report of assessments are no longer required to be filed with the State Board of Equalization. Please note, though, that pursuant to T.C.A. § 67-5-1414, property record cards maintained in the assessor’s office shall show all actions taken by the county board of equalization which change the classification, value or assessment of any parcel of property.

9. *Proration of post-January 1 changes.* T.C.A. § 67-5-603 requires prorated pick up of new improvements completed after January 1 and before September 1, and prorated adjustment for improvements destroyed or demolished after January 1 (unless the improvement is replaced by September 1). According to the Attorney General, prorated pickups can be made until the back assessments deadline (September 1 following the tax year), and presumably prorated adjustments can be made until the corrections deadline (March 1 of the second year following the year for which the correction is made). Also note the law requires proration for commercial tangible personal property damaged or destroyed in a FEMA-certified disaster, if not replaced by September 1 (T.C.A. § 67-5-606).
10. *Report of industrial development and health and educational facility boards, including tax increment financing allocations.* The law requires businesses leasing property from industrial development boards and health and educational facility boards to file an annual report to the Comptroller of the Treasury by October 1 each year listing information about the leased properties, including the estimated value of the properties. Also due by October 1 are statements from tax increment financing (TIF) agencies (usually IDB's or housing authorities) describing their annual allocation of the TIF property tax increment from the county trustee. Please assist us by informing boards and businesses in your county of these requirements and direct them to our website, <https://www.comptroller.tn.gov/boards/state-board-of-equalization/sboe-services/property-tax-incentive-programs.html>. For specific questions, please contact Arlene Hailey at arlene.hailey@cot.tn.gov.

County board of equalization

County boards of equalization should be advised of the following statutory requirements concerning their duties:

1. New or reappointed members who have not already done so, should subscribe to a written oath before the county mayor or other official authorized to administer oaths, in the form required by T.C.A. § 67-1-402. The largest city is entitled to appoint one member, and in larger counties a second city member is provided. See T.C.A. § 67-1-401.
2. *Training and certification.* The county mayor shall require board members and hearing officers to complete annual continuing education and training on duties and responsibilities of their office as a condition of appointment or continued service, and file the appropriate certification form with the State Board. More information can be found at our website: <https://www.comptroller.tn.gov/boards/state-board-of-equalization/sboe-resources/county-board-of-equalization.html>. See T.C.A. § 67-1-403(e).
3. *Regular session.* T.C.A. § 67-1-404 requires that **county boards of equalization meet on the first day of June each year**, unless otherwise provided by law, and

begin their sessions to review the assessment rolls and hear complaints and appeals of taxpayers within their jurisdiction.

4. *Review of assessments.* T.C.A. §§ 67-5-1408 and 67-5-1409 provide that the county board of equalization may make such changes in assessments, appraised values or classifications as in its judgment are proper, just and equitable; provided, that any property owner shall be notified by said board of any increase of assessment or change of classification at least five days before adjournment of the board.
5. *Notice of decision.* T.C.A. § 67-5-1411 provides that notice of the board's final decision and the procedure of appeal to the State Board of Equalization must be given to each property owner heard. A form notice is included with this memo. A written notice of the decision of the county board of equalization should be sent to the taxpayer, or if the taxpayer was represented by an agent before the county board, to the taxpayer's agent.
6. *Certificate of completion.* **Upon completion of its duties**, the county board of equalization shall have prepared a certificate in accordance with T.C.A. § 67-5-1410 to be signed by each member and filed in the office of the county clerk. A form certificate is attached.

If you need to contact our office, please call (615) 401-7883 or email robin.pope@cot.tn.gov. You may also send a response to this letter to the Tennessee Comptroller of the Treasury State Board of Equalization, Cordell Hull Building, 425 Rep. John Lewis Way North, Nashville, TN 37243.

Enclosures:

- 1 – Oath of new county board members
- 2 – Notice to be published in newspaper when and where assessment records may be inspected.
- 3 – Notice to taxpayer of decision of county board of equalization and procedure of appeal to State Board of Equalization.
- 4 – Certificate of Discharge

COUNTY BOARD OF EQUALIZATION – OATH OF OFFICE

State of Tennessee)

County of _____)

I, _____ member of the board of equalization of such county do hereby solemnly swear (or affirm) that I will carefully examine, compare and equalize the assessments of such county in accordance with the constitution and the laws of the state of Tennessee; and that to the best of my knowledge and ability I will faithfully, honestly and impartially perform all duties imposed upon me as a member of the board by the laws of the state of Tennessee.

Signed: _____
Board member

Sworn to before me, this the _____ day of _____, 20____

Signature: _____

Print name: _____

Title: _____

NOTICE

Pursuant to Section 67-5-508, Tennessee Code Annotated, the property assessment records of _____ County will be available for public inspection at Room _____ County Courthouse during normal business hours. Any person desiring to inspect these records may do so at the appointed time and place.

The _____ County Board of Equalization will begin its annual session to examine and equalize the county assessments on _____, 2026. **THE BOARD WILL ACCEPT APPEALS FOR TAX YEAR 2026 ONLY UNTIL THE LAST DAY OF ITS 2026 REGULAR SESSION, WHICH WILL BE _____, 2026.** The Board will meet each weekday from the hours of _____ to _____ in Room _____ County Courthouse. Any owner of property who wishes to make a complaint or appeal to the County Board of Equalization must appear before said Board at this time personally or by personal appearance of an agent for the owner bearing the owner's written authorization. Failure to appear and appeal an assessment will result in the assessment becoming final without further right of appeal.

Enclosure 2
SBE Rev. 3/00

NAME OF PROPERTY OWNER: _____

ADDRESS OF PROPERTY OWNER: _____

COUNTY: _____

DATE: _____

This is to notify you that the County Board of Equalization has considered your complaint regarding the assessment of your property and has determined that it should be assessed for the current year as shown below.

YOUR APPEAL RIGHTS

If you desire to appeal this decision, contact the State Board of Equalization at:

**Tennessee Comptroller of the Treasury
State Board of Equalization
Cordell Hull Building
425 Rep. John Lewis Way North
Nashville, TN 37243
Telephone- (615) 401-7883
Fax- (615) 253-4847
Email- sb.web@cot.tn.gov**

You may also appeal online at https://smartfile.cot.tn.gov/smartfile/Filing/FilingType/Info/2026_VALUE_APPEALS. Appeals must be postmarked or submitted to the State Board of Equalization on or before August 1st or 45 days from the date of this notice (whichever is later). Failure to timely file an appeal will result in a loss of your right to any further appeal and the assessment will become final.

THIS IS NOT A TAX BILL

(Signed) _____
CHAIRMAN
COUNTY BOARD OF EQUALIZATION

DESCRIPTION OF PROPERTY **VALUE** **ASSESSMENT** **TAX YEAR**

CERTIFICATE OF DISCHARGE

“We, the undersigned members of the board of equalization of _____ County, do hereby certify that we have examined the assessments and classifications of taxable property within the county; we have heard and considered all appeals of such taxpayers as have duly made complaint to the county board of equalization; we have made only such changes in assessments and classifications as in our judgment are proper, just and equitable and are prescribed by law; and we have faithfully discharged all our duties without fear, favor, or affection to the best of our knowledge and ability in accordance with the laws of the state of Tennessee.”

“Witness our hand this _____ day of _____, _____.”

Member

Member