

ObiouTENNESSEE STATE BOARD OF EQUALIZATION  
BEFORE THE ADMINISTRATIVE JUDGE

IN RE: CHURCH ENLIGHTENMENT	)	County: Obion
	)	
Property ID: 007F D 024000	)	Exempt No. 160968
	)	
Claim of Exemption	)	

NOTICE OF HEARING

To: **DAN CAGLE**  
**104 Wade Street**  
**South Fulton, TN 38257**  
**ECPASTORDAN@GMAIL.COM**

**JUDY SMITH**  
**Obion County Assessor**  
**4 Bill Burnett Circle**  
**Union City, TN 38261**  
**judy.smith@cot.tn.gov**

The parties are hereby directed to telephonically appear before the undersigned administrative judge on February 11, 2022 at 9:00 a.m. CST. This hearing will be conducted electronically.

Parties wishing to appear via video must use a computer or smart device. Prior to the hearing, the administrative judge will contact the parties with information on how to connect and participate in the remote hearing. If you do not have an email and phone number on record, or need to update your contact information for hearing purposes, please contact the State Board of Equalization at [sb.web@cot.tn.gov](mailto:sb.web@cot.tn.gov) with this information as soon as possible. To contact the Administrative Procedures Division call 615-741-7008 or email [administrative.procedures@tn.gov](mailto:administrative.procedures@tn.gov).

At that time the parties should be prepared to present evidence with respect to **appellant's claim of property tax exemption of the subject property. The parties should also be prepared to address any preliminary issues, including (but not limited to) the question of whether the State Board of Equalization has jurisdiction in this matter.** Failure of a party to appear at the scheduled hearing may result in entry of a default order. All parties have a right to be represented by counsel. The hearing will be conducted in accordance with the Uniform Administrative Procedures Act (Tennessee Code Annotated, sections 4-5-101 *et seq.*), Tennessee Code Annotated, Title 67, Chapter 5, Part 15, and Chapter 0600-1 of the Rules of the State Board of Equalization (Contested Case Procedures).

Please note:

- (1) No continuance will be granted except for good cause upon **written** request submitted to the **administrative judge** as soon as possible.
- (2) Copies of any documentary evidence or materials submitted by a party before or at the hearing - **including any request for continuance or withdrawal** - must also be furnished to the other parties or their representatives.
- (3) **Tenn. Code Ann. § 67-5-1512(b) says, in part: On motion of the city or county to whom the tax is owed, the state board of equalization will dismiss the appeal of any taxpayer who fails to pay delinquent taxes that have accrued on property that is the subject of the appeal, or who fails to pay at least the undisputed tax related to a properly appealed assessment.**

ENTERED this \_\_\_\_ day of November 2021.

ADMINISTRATIVE JUDGE JEROME COCHRAN  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION  
WILLIAM R. SNODGRASS, TN TOWER 312  
ROSA L. PARKS AVENUE, 8<sup>th</sup> FLOOR  
NASHVILLE, TENNESSEE 37243