

BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS COMMISSION

In re:
Appeals represented by Paul W. Moser

Multiple Counties

Parcel ID & Appeal Nos. See Exhibit A

See Exhibit A

Tax Year: 2015

NOTICE OF HEARING

To: 15 Unrepresented Taxpayers
See Exhibit B

A hearing on the above appeal is scheduled as follows:

Date: Monday, March 11, 2019, at 8:00 a.m. to 5:00 p.m.
Tuesday, March 12, 2019, at 8:00 a.m. to 5:00 p.m.
Wednesday, March 13, 2019, 8:00a.m. to 12:00p.m.

Location: Audit Training Room, 3rd Floor
Cordell Hull Building, 425 5th Ave. North
Nashville, TN 37243

- If you or your legally qualified representative do not appear, judgment may be entered against you. Requests for postponement should be made in writing as early as possible to the Executive Secretary and made only in the case of emergency.
- The parties must submit copies of **any** documentary proof or evidence to be considered **pursuant to the attached pre-hearing order, Exhibit C**. Failure to do so may result in the material not being accepted by the Commission.
- **Submit one (1) copy via email to betsy.knotts@cot.tn.gov and two (2) physical paper copies to the Assessment Appeals Commission at Tennessee Comptroller of the Treasury, State Board of Equalization, Cordell Hull Building, 425 5th Avenue North, Nashville, TN 37243 and submit one (1) copy to the assessor in the county in which the property is located, see Exhibit D.**
- **Number exhibits consecutively with page numbers continuing from exhibit to exhibit.**
- **Include an index identifying on what page each exhibit begins.**
- A court reporter will be provided at the hearing by the State Board of Equalization. Any party may obtain a copy of the transcript at their own expense.

ENTERED this 8th day of February 2019.

BETSY KNOTTS
EXECUTIVE SECRETARY

15 Unrepresented Taxpayer Appeals
County Individually or Self Represented

#	Applicant	Parcel ID	County	Tax Year	Appeal #
1	FOUR B PROPERTIES LTD	073D H 00702 000	Dekalb	2015	103200
2	COLLOMS CARL DBA ROYA OAK PROPERTES	073 00502 000	Dekalb	2015	103202
3	CEDAR RIDGE APT LIMITED PARTNESHIP	077 01708 000	Franklin	2015	103218
4	WINCHESTER PROP LTD	065L E 01101 000	Franklin	2015	103219
5	DECHERD ASSOCIATES I LP	066A B 00303 000	Franklin	2015	103220
6	KNOB HILL APARTMENTS LTD	025P B 04001 000	Hamblen	2015	103226
7	MAYFAIR APARTMENTS LTD	034O G 02310 000	Hamblen	2015	103227
8	MTN CITY MANOR	055J A 00700 000	Johnson*	2015	103248
9	TIPTONVILLE PROPERTIES LP	029 01200 000	Lake	2015	103252
10	HENNING ASSOCIATES LIMITED	123H A 01701 000	Lauderdale	2015	103254
11	LAWRENCEBURG ASSOCIATES LIMITED	071 08501 000	Lawrence	2015	103259
12	MOCA LTD (WILLOW BEND APTS)	127 01417 000	Maury	2015	103277
13	SPRING HILL ASSOCIATES	025 00701 000	Maury	2015	103278
14	SMYRNA PROPERTIES LTD	034H H 00200	Rutherford	2015	103299
15	WAYNESBORO ASSOCIATES	077K A 01801 000	Wayne	2015	103534

* this notice originally identified Jefferson County for Appeal # 103248



15 Unrepresented Taxpayers Exhibit B.

FOUR B PROPERTIES LTD
PO BOX 795
CHARLESTON, TN 37310
MIKE@PROPERTYTAXEAGLE.COM

COLLOMS CARL DBA ROYA OAK PROPERTES
PO BOX 795
CHARLESTON, TN 37310
MIKE@PROPERTYTAXEAGLE.COM

CEDAR RIDGE APT LIMITED PARTNESHIP
PO BOX 2409
ALBERTVILLE, AL 35950
MIKE@PROPERTYTAXEAGLE.COM

WINCHESTER PROP LTD
7213 N MILTON RD
MILTON, TN 37118
MIKE@PROPERTYTAXEAGLE.COM

DECHERD ASSOCIATES I LP
60 MILLER AVE
JACKSON, TN 38305
MIKE@PROPERTYTAXEAGLE.COM

KNOB HILL APARTMENTS LTD
PO BOX 2409
ALBERTVILLE, AL 35950
MIKE@PROPERTYTAXEAGLE.COM

MAYFAIR APARTMENTS LTD
PO BOX 2409
ALBERTVILLE, AL 35950
MIKE@PROPERTYTAXEAGLE.COM

MTN CITY MANOR
100 ABINGDON PLACE
ABINGDON, VA 24211
MIKE@PROPERTYTAXEAGLE.COM

TIPTONVILLE PROPERTIES LP
7213 N MILTON ROAD
MILTON, TN 37118
MIKE@PROPERTYTAXEAGLE.COM

HENNING ASSOCIATES LIMITED
PO BOX 994
LAWRENCEBURG, TN 38464
MIKE@PROPERTYTAXEAGLE.COM

LAWRENCEBURG ASSOCIATES LIMITED
P O BOX 993
LAWRENCEBURG, TN 38464
MIKE@PROPERTYTAXEAGLE.COM

MOCA LTD (WILLOW BEND APTS)
P O BOX 610
MISHAWAKA, IN 46546
MIKE@PROPERTYTAXEAGLE.COM

SPRING HILL ASSOCIATES
P O BOX 993
LAWRENCEBURG, TN 38464
MIKE@PROPERTYTAXEAGLE.COM

SMYRNA PROPERTIES LTD
7213 N. MILTON ROAD
MILTON, TN 37118
MIKE@PROPERTYTAXEAGLE.COM

WAYNESBORO ASSOCIATES
P O BOX 993
LAWRENCEBURG, TN 38464
MIKE@PROPERTYTAXEAGLE.COM

BEFORE THE TENNESSEE STATE BOARD OF
EQUALIZATION
ASSESSMENT APPEALS COMMISSION



In re:

Low Income Housing Appeals,

Taxpayer

Property ID.: See Attached

Tax Year: 2015

Various Counties

SBOE No. See Attached

PRE-HEARING ORDER

The motion of the Various Taxpayers represented by Paul Moser, Esq. to conduct trial by representative properties is hereby, DENIED.

HEARING – The hearing for this matter is set for Monday March 11, through the morning of Wednesday March 13, 2019.

The hearing will be held in the Audit Training Room on the Third Floor of the Cordell Hull Building, 425 Fifth Avenue North, Nashville, TN 37243.

Participation via telephonic means will be allowed. To attend telephonically, please contact Elizabeth Knotts prior to the hearing by emailing Betsy.Knotts@cot.tn.gov.

Oral argument on the primary legal issue(s) will be heard on Monday March 11, 2019. Any remaining factual issues, witness testimony, cross examination, and/or documentary evidence will be heard immediately follow the conclusion of deliberations on the primary legal issues and continue through the morning of Wednesday, March 13, 2019.

PRE-HEARING MOTIONS – Motions raising special or unusual evidentiary or legal issues should be filed as soon as possible so that they can be resolved prior to the hearing. All other pre-hearing motions and briefs shall be filed **no later than February 22, 2019**.

FILINGS – All documents filed in this matter shall be filed with the Tennessee State Board of Equalization and must be served on all counsel or other parties included in this matter. All pleadings, motions, and other documents filed in this matter should be on 8½ x 11-inch paper, indexed, and tabbed. **The parties shall redact any protected health information and any protected personally indefinable information, such as social security numbers and driver's license numbers from all documents prior to filing.** Filings may be sent electronically to Betsy.Knotts@cot.tn.gov and mailed via United State Postal Service to:

Tennessee Comptroller of the Treasury
State Board of Equalization
Cordell Hull Building
425 Fifth Avenue North
Nashville, TN 37243

WITNESSES & EXHIBITS – Copies of all exhibits and witness lists that are proposed to be offered at the hearing before the Assessment and Appeals Commission shall be filed, in accordance with the section on filings above, **by February 22, 2019**.

The parties are directed to include an index of exhibits and witnesses identifying what evidence is to be presented at the hearing. Each party must submit one (1) electronic PDF copy and two (2) physical paper copies of all exhibits and witness lists, including identifying index, to the State Board of Equalization at the above referenced address.

Copies of all witness lists and exhibits shall be made available for viewing to opposing counsel or parties, upon request from a party. Failure to comply may result in exclusion of a witness or exhibit that was not properly disclosed and filed with the Tennessee State Board of Equalization.

COMPLIANCE – The parties are cautioned that any failure by either party to “participate in a pre-hearing conference, hearing or other stage” of these proceedings, including compliance with the pre-hearing filing deadlines, may result in that party’s being held in default pursuant to TENN. CODE ANN. § 4-5-309, and this matter being dismissed.

All other matters are reserved.

It is so ORDERED.

Entered and effective this the 8th day of February, 2019.



**ELIZABETH KNOTTS
ADMINISTRATIVE JUDGE
STATE BOARD OF EQUALIZATION**

**Various Low Income Housing Tax Credit Properties
Appeals for Tax Year 2015**

#	Applicant	Parcel ID	County	Tax Year	Appeal #
1	CALLAWAY VILLAGE LTD - (Withdrawn)	065N C 01401 000	Anderson	2015	103174
2	THE VILLAGE @ CARRIAGE HILL - (Withdrawn)	065N C 01408 000	Anderson	2015	103175
3	SHELBYVILLE FH LTD	090 11402 000	Bedford	2015	103176
4	BEDFORD PROPERTIES LTD	090 11401 000	Bedford	2015	103177
5	WARTRACE LTD	071 02102 000	Bedford	2015	103179
6	RED OAK APARTMENTS LTD	073K A 01002 000	Benton	2015	103180
7	COBB & PARKER LTD LP	078B A 00101 000	Benton	2015	103181
8	GRANT PROPERTY APARTMENTS	037 01604 000	Blount	2015	103182
9	LAFOLLETTE ELDERLY HOUSING LTD	103F B 00400 000	Campbell	2015	103183
10	CANNON LTD	039 06700 000	Cannon	2015	103184
11	STAGE ROAD MANOR LTD	039 06600 000	Cannon	2015	103185
12	CARROLL COUNTY ASSOCIATES LIMITED - (Withdrawn)	063 05802 000	Carroll	2015	103186
13	BALL LIMITED	083 01201 001	Claiborne	2015	103187
14	BALL LIMITED	083 01201 000	Claiborne	2015	103188
15	TAZWELL VILLAGE LIMITED - (Withdrawn)	095 02007 000	Claiborne	2015	103189
16	RIVER REST APTS L P	047B G 01200 000	Cocke	2015	103191
17	SUNCREST LTD	056A A 00600 000	Cocke	2015	103192
18	TULLAHOMA HOUSING LTD	124 00603 000	Coffee	2015	103193
19	MAYES - LAWSON L P - (Withdrawn)	085 02805 000	Coffee	2015	103194
20	BEVERLY HILLS APTS LP	100L A 00600 000	Cumberland	2015	103196
21	MOUNTAIN VILLAGE LTD	100K B 01402 000	Cumberland	2015	103197
22	FOUR B PROPERTIES LTD	073D H 00702 000	Dekalb	2015	103200
23	CENTER HILL LIMITED	073L C 05805 000	Dekalb	2015	103201
24	COLLOMS CARL DBA ROYA OAK PROPERTES	073 00502 000	Dekalb	2015	103202
25	BLUFF TRACE LIMITED	096 00204 000	Dickson	2015	103203
26	COUNTRYSIDE APTS LTD	065 02603 000	Dickson	2015	103204
27	WHITE BLUFF LTD	081 04600 000	Dickson	2015	103205
28	BLUEGRASS VILLAGE L P	090 04105 000	Fayette	2015	103206
29	COUNTRY OAK APTS LTD	090 04200 000	Fayette	2015	103207
30	COUNTRY OAK II APTS LP	090 04202 000	Fayette	2015	103208
31	SOMERVILLE ASSOCIATES II LP - (Withdrawn)	077N C 00500 000	Fayette	2015	103209
32	FAYETTE COUNTY ASSOCIATES LP - (Withdrawn)	040D A 01200 000	Fayette	2015	103211
33	SOMERVILLE ASSOCIATES I LP	090B A 06200 000	Fayette	2015	103212
34	OAKLAND HOUSING LTD	087I A 00400 000	Fayette	2015	103213
35	FAYETTE COUNTY ASSOC II LP	166P B 00200 000	Fayette	2015	103214
36	JAMESTOWN MANOR LTD LP	053 13000 000	Fentress	2015	103215
37	JAMESTOWN FH LTD	063B A 02101 000	Fentress	2015	103216
38	JAMESTOWN VILLAGE LIMITED PARTNESHIP - (Withdrawn)	053P A 00901 000	Fentress	2015	103217
39	CEDAR RIDGE APT LIMITED PARTNESHIP	077 01708 000	Franklin	2015	103218
40	WINCHESTER PROP LTD	065L E 01101 000	Franklin	2015	103219
41	DECHERD ASSOCIATES I LP	066A B 00303 000	Franklin	2015	103220
42	TRENTON TOWER APTS LP	106 07521 000	Gibson	2015	103221
43	HERITAGE VILLAS LTD	140G C 02801 000	Gibson	2015	103222
44	COUNTRYSIDE VILLAGE LP	087 02707 000	Giles	2015	103223
45	CLINCH VIEW APARTMENTS	049 05701 000	Grainger	2015	103224
46	COLLOMS CARL E	063 02406 000	Grundy	2015	103225

**Various Low Income Housing Tax Credit Properties
Appeals for Tax Year 2015**

47 KNOB HILL APARTMENTS LTD	025P B 04001 000	Hamblen	2015 103226
48 MAYFAIR APARTMENTS LTD	034O G 02310 000	Hamblen	2015 103227
49 TREMOUNT APTS L P	045 01006 000	Hancock	2015 103228
50 MOUNTAIN VIEW APTS	045 01005 000	Hancock	2015 103229
51 HIGHLAND GARDENS LTD	080 01605 000	Hardeman	2015 103230
52 CYPRESS GARDENS LTD LP	083I D 01500 000	Hardin	2015 103231
53 SOUTHWOOD L P	090 10301 000	Hardin	2015 103232
54 CHEROKEE SQUARE LP	113I B 01100 000	Hawkins	2015 103233
55 SYCAMORE TRACE LTD LP	158 03509 000	Hawkins	2015 103234
56 BROWNSVILLE ASSOCIATES LIMITED	066 00804 000	Haywood	2015 103235
57 BRENTWOOD EST LTD	074O B 01201 000	Haywood	2015 103236
58 HAYWOOD ASSOCIATES I LP	066M D 01800 000	Haywood	2015 103237
59 JEFFERSON ASSOCIATES	074O A 01102 000	Haywood	2015 103238
60 HAYWOOD ASSOCIATES II LP	075 02604 000	Haywood	2015 103239
61 STANTON ASSOCIATES LIMITED	119N C 01301 000	Haywood	2015 103240
62 LEXINGTON ASSOCIATES II LP	082P A 02900 000	Henderson	2015 103241
63 HENDERSON COUNTY ASSOCIATES I LP	082H C 00501 000	Henderson	2015 103242
64 HILLSBORO PROPERTIES LTD	106N E 00101 000	Henry	2015 103243
65 BELMONT LODGE APT LTD	106 02618 000	Henry	2015 103244
66 CENTER LTD	071 08600 000	Hickman	2015 103245
67 SHAMROCK APTS LTD	019M B 01300 000	Houston	2015 103246
68 BROOKWOOD APTS L P	044 00301 000	Jackson	2015 103247
69 MTN CITY MANOR	055J A 00700 000	Jefferson	2015 103248
70 CAMELOT MANOR APTS LTD	057N A 01100 000	Lake	2015 103249
71 COLONIAL HOUSE LTD	030 04704 000	Lake	2015 103250
72 REELFOOT VILLAGE LP	057F B 01418 000	Lake	2015 103251
73 TIPTONVILLE PROPERTIES LP	029 01200 000	Lake	2015 103252
74 CENTER POINT APTS L P	123H A 01702 000	Lauderdale	2015 103253
75 HENNING ASSOCIATES LIMITED	123H A 01701 000	Lauderdale	2015 103254
76 COBB & PARKER LTD III L P	094 04903 000	Lauderdale	2015 103255
77 ROLLING HILLS APT LTD	094 04907 000	Lauderdale	2015 103257
78 BERKLEY SPRING LP	059 02005 000	Lawrence	2015 103258
79 LAWRENCEBURG ASSOCIATES LIMITED	071 08501 000	Lawrence	2015 103259
80 WHISPERING OAKS LTD A	071 08507 000	Lawrence	2015 103260
81 HOHENWALD VILLAGE ASSOCIATES LP - (Withdrawn)	042 04101 000	Lewis	2015 103859
82 HIGH FOREST PROPERTIES LTD	036M A 01402 000	Lewis	2015 103860
83 WESTSIDE TERRACE APTS	040 05600 000	Loudon	2015 103266
84 LOUDON VIEW APTS LTD	041 09400 000	Loudon	2015 103267
85 RIVER MANOR APARTMENTS LTD LP	026G E 04601 000	Loudon	2015 103268
86 NIOTA PROPERTIES LTD	033 10600 000	McMinn	2015 103279
87 GOLDEN OAKS VILLAGE LTD	050 04705 000	Macon	2015 103265
88 COUNTRY PROPERTIES LP	107P A 02300 000	Marion	2015 103269
89 WHITWELL PROPS LTD	033 07106 000	Marion	2015 103270
90 MARSHALL COUNTY ASSOCIATES	063C A 04200 000	Marshall	2015 103271
91 MARSHALL COUNTY ASSOCIATES II LP	071H A 08000 000	Marshall	2015 103272
92 MARSHALL COUNTY ASSOCIATES II LP	071H A 05900 000	Marshall	2015 103273
93 PEARTREE VILLAGE APTS L P	064B A 00500 000	Marshall	2015 103274

**Various Low Income Housing Tax Credit Properties
Appeals for Tax Year 2015**

94 CHAPEL HILL HOUSING L P	021J A 00100 000	Marshall	2015 103275
95 TANGLEWOOD APTS LP	092 04700 000	Marshall	2015 103276
96 MOCA LTD (WILLOW BEND APTS)	127 01417 000	Maury	2015 103277
97 SPRING HILL ASSOCIATES	025 00701 000	Maury	2015 103278
98 MEIGS COUNTY DEVELPT CORP	042J A 00903 000	Meigs	2015 103280
99 MEIGS COUNTY DEVELPT CORP	042J A 00904 000	Meigs	2015 103281
100 MEIGS COUNTY DEVELPT CORP	042J A 00905 000	Meigs	2015 103282
101 MEIGS COUNTY DEVELPT CORP	042J A 00906 000	Meigs	2015 103283
102 MEIGS COUNTY DEVELPT CORP	042J A 00907 000	Meigs	2015 103284
103 PLAINSVIEW PROPERTIES LP	136 03200 000	Monroe	2015 103285
104 RAINTREE APTS LP	136 02600 000	Monroe	2015 103286
105 RIDGEWAY APTS LTD	067E E 02300 000	Monroe	2015 103287
106 SWEETWATER PROP LTD	023 05503 000	Monroe	2015 103288
107 LYNCHBURG LTD AKA LYNCHBURG MANOR	031L D 01500 000	Moore	2015 103289
108 PLEASANT VALLEY APTS L P	031L B 02800 000	Moore	2015 103290
109 UNION CITY PROPERTIES LTD	058 03802 000	Obion	2015 103291
110 CEDARIDGE APARTMENT LTD	075M A 01200 000	Perry	2015 103862
111 BENTON PROPERTIES LP	046 02904 000	Polk	2015 103292
112 GARDEN GROVE LTD	0260 A 01601 000	Putnam	2015 103293
113 ALGOOD LIMITED	041C D 02500 000	Putnam	2015 103294
114 KINGSTON FOUR APTS LMD PRT	058N G 02500 000	Roane	2015 103863
115 KINGSTON FOUR APTS LMD PRT	058N G 00100 000	Roane	2015 105829
116 COUNTRY PLACE APTS LP	091 09100 000	Robertson	2015 103295
117 ROBINHOOD APT LTD	091 08400 000	Robertson	2015 103296
118 SKYVIEW TERRACE APTS LTD	091 07800 000	Robertson	2015 103297
119 HALLMARK-WASHINGTON SQUARE LP - (settled)	106 06000 000	Robertson	2015 103298
120 SMYRNA PROPERTIES LTD	034H H 00200	Rutherford	2015 103299
121 BLUE RIDGE LTD	0410 A 00300 000	Scott	2015 103300
122 COOPERTOWN LTD	051 05702 000	Scott	2015 103301
123 OAK PARK ADDITION LTD	041 02700 000	Scott	2015 103302
124 OAK PARK ASSOCIATES	041 02701 000	Scott	2015 103303
125 SOUTHFORK ASSOCIATES LTD	086 11203 000	Scott	2015 103304
126 MOUNTAIN VIEW APTS LTD	049 01704 000	Sevier	2015 103305
127 CREEKWOOD APTS LTD	045P A 00101 000	Smith	2015 103306
128 CAMBRIDGE APTS /STEWART CO. LTD	084 09100 000	Stewart	2015 103307
129 RIDGECREST APARTMENTS LT	084 05800 000	Stewart	2015 103308
130 CUMBERLAND HOUSING ASSOC LTP LP I	045 03301 000	Sumner	2015 103309
131 CANTEBURY APARTMENTS LTD	050 00607 000	Tipton	2015 103310
132 COVINGTON ASSOCIATES	050 04101 000	Tipton	2015 103311
133 EAGLEWOOD VIII L P	050I A 00200 000	Tipton	2015 103312
134 SURREYWOOD APARTMENTS L P	111 00201 000	Tipton	2015 103313
135 SURREYWOOD APTS 11 LTD	111 00203 000	Tipton	2015 103314
136 TIPTON ASSOCIATES LIMITED	050 04205 000	Tipton	2015 103315
137 GOIN ROGER L	058 01901 000	Union	2015 103528
138 CEDARS LTD	058 01601 000	Union	2015 103529
139 WARREN PROPERTIES LTD	059G F 01800 000	Warren	2015 103530
140 KNIGHT PROPERTIES	059B A 03601 000	Warren	2015 103531

**Various Low Income Housing Tax Credit Properties
Appeals for Tax Year 2015**

141 MORRISON ASSOCIATES I LP	098 04602 000	Warren	2015 103532
142 RIVERWOOD L P	050 02207 000	Wayne	2015 103533
143 WAYNESBORO ASSOCIATES	077K A 01801 000	Wayne	2015 103534
144 GREENFIELD PROPERTIES LTD	155F B 00405 000	Weakley	2015 103535
145 COBB AND PARKER LTD II LP	101 11200 000	Weakley	2015 103536

10 Unrepresented Assessors Exhibit D.

SHANNON A. CANTRELL
DEKALB COUNTY ASSESSOR
732 S. CONGRESS BLVD., RM 104
SMITHVILLE, TN 37166

BRUCE SPENCER
FRANKLIN COUNTY ASSESSOR
1 S. JEFFERSON ST. RM 101
FRANKLIN, TN 37398

J. KEITH ELY
HAMBLEM COUNTY ASSESSOR
511 W. SECOND NORTH ST
MORRISTOWN, TN 37814

MATHEW J. LEWIS
JOHNSON COUNTY ASSESSOR
210 COLLEGE STREET
MOUNTAIN CITY, TN 37683

JAXON NEIL
LAKE COUNTY ASSESSOR
229 CHURCH STREET
TIPTONVILLE, TN 38079

RENATE JENNINGS
LAUDERDALE COUNTY ASSESSOR
RIPLEY, TN 38063

BARBARA KIZER
LAWRENCE COUNTY ASSESSOR
200 WEST GAINES, STE 202
LAWRENCEBURG, TN 38464

BOBBY C. DANIELS
MAURY COUNTY ASSESSOR
6 PUBLIC SQUARE
COLUMBIA, TN 38401

ROB MITCHELL
RUTHERFORD COUNTY ASSERSOR
319 N. MAPLE ST, STE 200
MURFREESBORO, TN 37130

DUSTIN T. WHITE
WAYNE COUNTY ASSESSOR
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