

# RULES OF STATE BOARD OF EQUALIZATION

## CHAPTER 0600-01 CONTESTED CASE PROCEDURES

### TABLE OF CONTENTS

0600-01-.01	Definitions	0600-01-. <del>40</del> <u>11</u>	Counterclaims <u>and Change of</u>
0600-01-.02	Applicability		<u>Contended Value</u>
0600-01-.03	Initiating a Contested Case	0600-01-. <del>44</del> <u>12</u>	<u>Subsequent Tax Years</u>
0600-01-.04	Filing	<u>0600-01-.13</u>	Hearings Before Administrative Judge
0600-01-.05	<u>Conduct</u> <del>Service</del> of <u>hearings</u> <del>Notice of</del> <u>Hearing</u>	0600-01-. <del>12</del> <u>14</u>	<u>Appeal for</u> Review of Initial <u>order</u> <del>Order</del>
0600-01-.06	<u>Parties</u> <u>Conduct of Hearings</u>	<u>0600-01-.13</u>	<u>Hearings Before Commission</u>
0600-01-.07	<u>Parties</u>	<u>0600-01-.14</u>	<u>Petition for Board Review</u>
<u>0600-01-.08</u>	Representation by <u>agent</u> <del>Agent</del>	0600-01-.15	<u>Hearings Before Review of Initial</u>
0600-01-. <del>08</del> <u>09</u>	Conditions for Appeal and Hearing	<u>Orders by the</u> Board	
0600-01-. <del>09</del> <u>10</u>	Assignment of Cases	0600-01-.16	<u>Signing of Final Orders; Effectiveness</u>
		0600-01-.17-	Fees

### 0600-01-.01 DEFINITIONS.

As used in these rules, unless the context otherwise requires:

- (1) “Administrative ~~judge~~Judge” means an individual employed or appointed under authority of T.C.A. § 67-5-1505 or otherwise to conduct ~~contested cases~~Contested Cases with or on behalf of the Board ~~or Commission.~~.
- (2) “Agent” means a person who is authorized ~~under the provisions of T.C.A. § 67-5-1514~~ to represent taxpayers ~~and~~; assessors of property ; and/or an Assessing Authority in a ~~contested case~~Contested Case before the ~~State Board of Equalization.~~.
- (3) “Assessing ~~authority~~Authority” means ~~the~~a county assessor of property where the assessment at issue ~~is of locally~~involves property assessed by the county assessor of property and the Office of State Assessed Properties of the Comptroller of the Treasury where the assessment at issue involves centrally assessed public utility property ~~assessed by the Comptroller’s office.~~.
- (4) “Board” means the State Board of Equalization created by ~~T.C.A. § Title 4-, Chapter 3, Part 51.~~.
- (5) ~~“Change to)”~~ “Contended Value” means ~~a value submitted by any party that is different from the county board of equalization’s value represented on a Party’s appeal form filing to the Board, the County Board’s value, or the original assessment value in the case of a direct appeal, and the contended value represented on a party’s initial appeal to the State Board of Equalization.~~.

(6) ~~“Commission” means the Assessment Appeals Commission created by the Board pursuant to T.C.A. § 67-5-1502.~~

~~(7)~~ ~~“Contested case~~Case” is defined as in T.C.A. § 4-5-102(3).

~~(87)~~ “County ~~board~~Board” means a city, county, or metropolitan board of equalization established under T.C.A. §§ 67-1-401, *et seq.*

~~(98)~~ “Executive Secretary” means the Executive Secretary of the Board appointed under T.C.A. § 4-3-5104.

~~(409)~~ “Party” or “Parties” means a ~~person~~Person or Persons permitted to participate in a ~~contested case~~Contested Case or as defined in section 0600-01-.07 of these rules.

~~(4110)~~ “Person” means any individual, firm, company, association, corporation, or other artificial or governmental entity. ~~\_\_\_\_\_~~

~~(11)~~ “Petitioner” means the Party who initiates a Contested Case with the Board.

(12) “Real ~~estate appraiser~~Estate Appraiser” means a person who is subject to the State Licensing and Certified Real Estate Appraisers Law, codified at T.C.A. §§ 62-39-101, *et seq.*

(13) “Reasonable Cause” as used in T.C.A. § 67-5-1412 means a legally sufficient reason outside the ~~party’s~~Party’s control.

(14) “Respondent” means all other Parties who are not the Petitioner.

~~(15)~~ “Valuation ~~analysis~~Analysis” means an estimate of value for ad valorem tax purposes which is prepared in conjunction with a ~~contested case~~Contested Case before the Board, ~~Commission, or administrative judge.~~ Administrative Judge.

**Authority:** T.C.A. §§ 4-5-217, 67-1-305, 67-5-1412, and 67-5-1514. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed July 5, 2017; effective October 3, 2017. Amendments filed May 12, 2020; effective August 10, 2020.

## **0600-01-.02 APPLICABILITY.**

(1) Unless otherwise provided herein, these rules shall govern the conduct of all ~~contested cases~~Contested Cases before the Board, ~~the Commission,~~ or an ~~administrative judge.~~ Administrative Judge.

(2) In the event of any conflict between these rules and the Uniform Rules of Procedure for Hearing Contested Cases Before State Administrative Agencies (Chapter 1360-04-01), the provisions of these rules shall control.

**Authority:** T.C.A. § 67-1-305. **Administrative History:** original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.

### 0600-01-.03 INITIATING A CONTESTED CASE.

- (1) A ~~contested case~~Contested Case before the Board may be initiated by:
  - (a) Completing and filing a ~~Property Tax Value~~Appeal Form, including any digital filing form, approved by the ~~Board~~Executive Secretary if the case relates to:
    1. An action taken or reviewable by a ~~county board~~County Board or Assessing Authority;
    2. A determination by the division of property assessments of tax relief eligibility.
  - (b) Completing and filing an Exemption Appeal Form, including any digital filing form, approved by the ~~Board~~Executive Secretary if the case relates to an initial determination of the Board designee on an application for property tax exemption; or an initial determination of revocation of a property tax exemption;
  - (c) Filing a specific written petition or complaint, if neither (a) nor (b) above is applicable; or \_
  - (d) Filing data in such computer-readable format as the ~~Board~~Executive Secretary may authorize, subject to technical requirements approved by the ~~Board~~Executive Secretary. Unless excused on the basis of demonstrated hardship, an electronic filing must be used by any taxpayer filing appeals on more than three parcels in a given year, or by any ~~agent~~Agent or ~~practitioner~~Petitioner filing appeals on more than three parcels in a given year. —
- (2) Any appeal form or written complaint under paragraph (1) of this rule shall be:
  - (a) Signed and sworn to by the ~~party in~~Party on whose behalf it is prosecuted, or an authorized representative of such ~~party; and~~Party;
  - (b) Accompanied by a copy of any pertinent notice of decision received by the ~~appellant~~Petitioner from the ~~assessing authority~~Assessing Authority or County Board; and
  - (c) ~~county board.~~ When submitted by an Assessing Authority or Party who is not the taxpayer, accompanied by contact information for any relevant Party.
- (3) ~~Th~~The submission of a written request for an appeal form may be considered an appeal to the Board for purposes of an appeal deadline if it reasonably identifies the property and taxpayer, provided any form required by these rules is completed and filed within 30 days ~~or other deadline specified by the administrative judge.~~of the written request for an appeal form.
- (4) Contested ~~cases~~Cases commenced by action of the Board will be initiated by notice to affected parties. In the case of a declaratory proceeding, notice shall be supplemented by publication of notice in the Tennessee Administrative Register, including a citation and summary of any rule or statute at issue and a statement of any proposed ruling.

~~(5) The filing of a complaint for revocation of exemption under Tenn. Code Ann. § 67-5-212 does not commence a contested case until there has been a finding of probable cause for revocation and referral of the matter to an administrative judge.~~

**Authority:** T.C.A. §§ 67-1-305, 67-5-1412, and 67-5-1501~~(d)~~. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendment filed May 30, 2013; effective August 28, 2013. Amendment filed August 24, 2015; effective November 22, 2015. Amendments filed February 21, 2018; effective May 22, 2018.

#### **0600-01-.04 FILING.**

(1) ~~An~~In a Contested Case where the appeal has not been assigned to the Administrative Procedures Division of the Secretary of State's Office, an appeal form, complaint or other document constituting part of the record ~~in a contested case before the Board~~ is deemed to be filed: as follows:

~~(a) On the date it is received by the Board; or~~

~~(b)~~ If transmitted through the United States mail, on the document constituting part of the record is deemed to be filed as of the postmark date.

~~(2) Filing of a document by (b)~~ If transmitted through electronic mail or, facsimile ("fax") transmission), or other method, the document constituting part of the record is permitted. deemed to be filed as of the date it is received by the Board.

~~(2) In a Contested Case where the appeal has been assigned to the Administrative Procedures Division of the Secretary of State's Office, an appeal form, complaint or other document constituting part of the record in a Contested Case before the Board must be filed in the manner specified by the Administrative Procedures Division.~~

**Authority:** T.C.A. § 67-1-305. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed February 21, 2018; effective May 22, 2018.

#### **0600-01-.05 CONDUCT SERVICE OF HEARINGS NOTICE OF HEARING.**

~~(1) A notice of hearing or notice of pre-hearing conference before an Administrative Judge shall, within a reasonable time before the hearing or pre-hearing conference, be served on the parties as follows:~~

~~(a) A copy of the notice of hearing or notice of pre-hearing conference shall be sent to all Parties, other than the Assessing Authority or division of property assessments, by certified mail to the mailing address provided on a Value Appeal Form, Exemption Appeal Form, or as otherwise provided by a Party. In addition to certified mail, a copy may be sent to all Parties using electronic means.~~

~~(b) A copy of the notice of hearing or notice of pre-hearing conference shall be mailed, by first-class mail or hand delivery, to the office of the Assessing Authority. In~~

addition to first-class mail or hand delivery, a copy may be sent to the office of the Assing Authority using electronic means.

- (c) Where the appeal concerns the determination by the division of property assessments of tax relief eligibility, a copy of the notice of hearing or notice of pre-hearing conference shall be sent to the division of property assessments by hand delivery or through electronic means.

**Authority:** T.C.A. §§ 4-5-217, 67-1-305, and 67-5-1514. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed July 5, 2017; effective October 3, 2017.

#### **0600-01-.06 CONDUCT OF HEARINGS.**

- (1) The Board, ~~Commission, or administrative judge or Administrative Judge~~ shall not require an ~~assessing authority or an agent~~ Assessing Authority, Agent, or Party to be compliant with the Uniform Standards of Professional Appraisal Practice ("USPAP") or the State ~~licensing~~ Licensing and Certified Real Estate Appraisers Law when the ~~assessing authority~~ Assessing Authority, Agent, or the agent ~~Party~~ prepares a ~~valuation analysis~~ Valuation Analysis.
- (2) Any individual appearing as a ~~real estate appraiser~~ Real Estate Appraiser before the Board, ~~Commission, or administrative judge~~ Administrative Judge shall comply with all provisions of the State Licensing and Certified Real Estate Appraisers Law. An ~~assessing authority~~ Assessing Authority or ~~agent~~ Agent is not required to be a licensed ~~real estate appraiser~~ to testify as to valuation before the Board, ~~Commission, or administrative judge~~ Administrative Judge.

**Authority:** T.C.A. §§ 4-5-217, 67-1-305, and 67-5-1514. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed July 5, 2017; effective October 3, 2017.

#### **0600-01-.06-07 PARTIES.**

- (1) The parties in an appeal to the Board concerning the classification and/or valuation of property shall be:
- (a) The ~~appellant;~~ Petitioner; \_\_\_\_\_
- (b) The taxpayer with respect to the property at issue (if not the ~~appellant;~~ Petitioner); \_\_\_\_\_
- (c) The ~~assessing authority~~ Assessing Authority responsible for the assessment at issue (if not the ~~appellant~~ Petitioner); and \_\_\_\_\_
- (d) Any other ~~person~~ Person admitted as a ~~party~~ Party.
- (2) The ~~parties~~ Parties in an appeal involving a property tax exemption shall be:
- (a) The ~~person~~ Person claiming exemption; \_\_\_\_\_

- (b) The ~~assessor of property in the county where~~ Assessing Authority for the property in question ~~is located;~~; \_\_\_\_\_
- (c) Any complainant in an appeal of a ~~proceeding for property tax exemption~~ revocation ~~of \_\_\_\_\_ exemption proceeding;~~ and
- (d) Any other ~~person~~ Person admitted as a ~~party~~.

~~**Authority:** T.C.A. § 67-1-305. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.~~

#### Party.

~~**Authority:** T.C.A. § 67-1-305. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.~~

### **0600-01-.0708 REPRESENTATION BY AGENT.**

- (1) Entry of an appearance in a ~~contested case~~ Contested Case by an ~~agent~~ Agent shall be made by:
  - (a) The filing of an appeal form or written complaint; —
  - (b) The filing of a notice of appearance; or —
  - (c) Appearance as ~~agent~~ Agent at a hearing or pre-hearing conference. —
- (2) An ~~agent~~ Agent may not enter an appearance under paragraph (1) of this rule or otherwise act on behalf of a ~~taxpayer~~ Party in a ~~contested case~~ Contested Case without valid written authorization. Such authorization must: —
  - (a) Identify the ~~taxpayer;~~ Party being represented;
  - (b) ~~Identify~~ Reasonably identify the property by street address, assessor's identification number, or otherwise;
  - (c) Be signed and dated by the ~~taxpayer~~ Party or an individual with authority to act for the ~~taxpayer~~ Party;
  - (d) Indicate the signatory's title (if the ~~party~~ Party represented is a corporation or other artificial entity); and
  - (e) Specify the tax year to which the authorization applies. —
- (3) When a ~~party~~ Party is represented by an ~~agent~~ Agent, only the ~~agent~~ Agent is entitled to question witnesses and present argument at any stage of the case. ~~An agent may not participate in the hearing of an appeal if he or she actually represents another agent or person who is not a party in the proceeding.~~

- (4) Once having entered an appearance in a ~~contested case~~Contested Case, an ~~agent~~Agent who wishes to withdraw from representation ~~of a Party~~ shall notify the Board ~~or Administrative Judge~~ and all ~~parties~~Parties in writing. The withdrawing Agent must provide the current contact information for the formerly represented Party.
- (5) All witnesses who testify shall disclose their employment or other financial relationship with ~~either party or a person or entity representing a party in an appeal to the opposing party and the Board, Commission, or administrative judge.~~any Party. All witnesses receiving any compensation from ~~either party or a person or entity representing a party in an appeal.~~a Party shall be subject to examination or cross-examination regarding such employment and the issue of possible bias, which may be addressed in a specific finding by the Board, ~~Commission, or administrative judge.~~ or Administrative Judge.

**Authority:** T.C.A. §§ 4-5-217, 67-1-305, and 67-5-1514. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed July 5, 2017; effective October 3, 2017.

#### **0600-01-.~~0809~~ CONDITIONS FOR APPEAL AND HEARING-.**

- (1) ~~Except by written directive~~No Contested Case will be assigned to the Administrative Procedures Division of the Executive Secretary, no appeal which is initiated under Rule 03(1), (2), or (4) will be ~~of State's Office or~~ docketed for a hearing or pre-hearing conference before an ~~administrative judge~~Administrative Judge unless the appropriate appeal form appears to have been fully completed in good faith. If the valuation of the subject property is at issue, the appeal form must include, without limitation: \_\_\_\_\_
  - (a) A bona fide estimate of the market value of the property as of the relevant assessment date; and
  - \_\_\_\_\_ (b) A brief statement of the basis for that opinion.
- (2) For the purpose of determining whether the Board has jurisdiction, a ~~taxpayer or owner~~Party will not be deemed to have appealed the property in question to the ~~county board~~County Board ~~if the taxpayer or owner, or the taxpayer's or owner's authorized representative:~~
  - (a) ~~Did~~The Party appealing the County Board's decision did not timely appeal the disputed classification and/or value to the ~~county board;~~County Board; \_\_\_\_\_
  - (b) ~~Failed~~The Party appealing the County Board's decision failed to make a personal or (if permitted) written appearance before the ~~county board~~County Board; or
  - (c) ~~Requested the county board to affirm~~The County Board, without additional consideration, affirmed the disputed classification and/or value. ~~at the request of the~~ the Party appealing the County Board's decision.

This subsection shall not be construed in derogation of any right of appeal to, or hearing before, the Board under the provisions of state law.



- (3) After the delinquency date for payment of any tax levied on real or personal property, ~~no appeal concerning the classification and/or assessment of the property will be heard if the undisputed portion of the tax has not been paid. The "undisputed portion of the tax" is the amount that would be imposed on the basis of the classification and market value (equalized by the prevailing appraisal ratio in the county) claimed on the appeal form, and on written motion of the Assessing Authority, city, or county to whom property taxes are owed, an Administrative Judge hearing an appeal on behalf of the Board shall dismiss the appeal of any Petitioner who:~~

(a) Fails to pay delinquent taxes that have accrued on the property that is the subject of the appeal; or

(b) Fails to pay the undisputed portion of taxes related to the property that is the subject of the appeal. The "undisputed portion of taxes" is the amount that would be imposed on the basis of the classification and market value claimed by the Petitioner on the Petitioner's appeal form.

**Authority:** T.C.A. § 67-1-305. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.

~~**Authority:** T.C.A. § 67-1-305. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.~~

#### **0600-01-.0910 ASSIGNMENT OF CASES.**

Except as the Board may otherwise direct, ~~contested cases~~ Contested Case shall be heard initially by an ~~administrative judge~~ Administrative Judge assigned by the ~~Executive~~ Administrative Procedures Division of the Secretary or his designee, and the of State's office who shall render an initial decision and order of the administrative judge shall be reviewable by the Commission as otherwise provided on behalf of the Board in these rules ~~accordance with T.C.A. § 4-5-314(b).~~

**Authority:** T.C.A. § 67-1-305. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.

#### **0600-01-.1011 COUNTERCLAIMS AND CHANGE OF CONTENTED VALUE.**

~~(1) In a contested case a party intending to make a Change of Contended Value must file with the State Board of Equalization and send to all other parties a written notice of the change.~~ (1) A Party intending to change a Contended Value shall file a written notice of the value being sought by the Party no later than thirty (30) days before a scheduled hearing. It is acceptable to file and send a notice under this rule by email. Within the discretion of the Administrative Judge, failure to file a written notice of a change to a Contended Value as required in this rule may limit the relief a Party may request to upholding the County Board's value, reverting to the original assessment, or adopting the contended value included on the initial appeal filing.

(2) A Contested Case may be dismissed through withdrawal filed by the Petitioner unless the Respondent files a written counterclaim in accordance with section 0600-01-.04 of these



rules no later than thirty (30) days before the date of a scheduled hearing. It is acceptable to file and send a notice under this rule by email.

- (3) ~~This rule does not~~Nothing in these rules shall preclude any ~~party at the hearing of the appeal~~Party from introducing relevant evidence of a higher or lower value for the property in question than that determined by the ~~county board of equalization, or the assessor in the case of a direct appeal~~. Failure to file a notice of a Change to Contended Value as required in this rule may limit the relief a party may request to upholding the county board of equalization value, reverting to the original assessment value, or adopting the ~~contended value included on the initial appeal filing, within the discretion of the administrative law judge.~~  
County Board, or the assessor in the case of a direct appeal.

**Authority:** T.C.A. §§ 67-1-305, 67-5-1412, and 67-5-1501(d). **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendment filed February 1, 2011; to have been effective May 2, 2011. On April 29, 2011, the Government Operations Committee stayed the rule for 15 days; new effective date May 17, 2011. (2) ~~An original real property appeal timely filed at~~ Amendments filed February 21, 2018; effective May 22, 2018. Amendments filed May 12, 2020; effective August 10, 2020.

#### **0600-01-.12 SUBSEQUENT TAX YEARS.**

- (1) A real property appeal filed with the Board may be amended to include an assessment year or years subsequent to the year for which the ~~original~~ appeal was filed, until the next reappraisal. ~~There is a presumption of reasonable cause when an original~~ if the real property appeal has not been heard by an Administrative Judge. There is a presumption of Reasonable Cause for filing a direct appeal when a real property appeal has not been heard by an Administrative Judge by the time the appellant a Party is due to file an appeal for any subsequent assessment year. ~~The administrative judge,~~An appeal is heard by an Administrative Judge when there has been a hearing concerning the Commission, merits of the appeal.
- (2) Amendments to include subsequent assessment year or the years to an appeal shall be filed in accordance with section 0600-01-.04 of these rules or through initiating a Contested Case in accordance with section 0600-01-.03 of these rules. Failure to address all relevant tax years included in a Contested Case may result in the waiver of any amendments filed in accordance with section 0600-01-.04 of these rules.
- (3) The Board and an Administrative Judge shall accept an amendment to include a subsequent year no earlier than May 20 of the tax year to be included and no later than March 1, of the year subsequent to the tax year to be included. Failure to file an amendment timely may result in the assessment for any subsequent year being finalized and deemed conclusive in accordance with T.C.A. § 67-5-1412.
- (4) The Administrative Judge may carry forward the original tax year adjudication of value into subsequent tax years within the same reappraisal cycle, but only if there has been no material change to the property, market conditions, or other circumstances or factors substantially impacting value.

- ~~(a) An original real property appeal filed late may be amended to include an assessment year or years subsequent to the year for which the appeal was filed, until the next reappraisal, if:
 
  - ~~1. The late appeal was nonetheless eligible for a reasonable cause determination under T.C.A. § 67-5-1412; and~~
  - ~~2. The written order disposing of the original appeal was entered later than ten (10) days before the deadline for appealing the subsequent year assessment to the county or state boards of equalization.~~~~
- ~~(b) All other requests to amend shall lie within the discretion of the administrative judge.~~

**Authority:** T.C.A. §§ 67-1-305, 67-5-1412, and 67-5-1501(d). **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendment filed May 30, 2013; effective August 28, 2013. Amendments filed February 21, 2018; effective May 22, 2018. Amendments filed May 12, 2020; effective August 10, 2020.

#### **0600-01-.413 HEARINGS BEFORE ADMINISTRATIVE JUDGE.**

- (1) In the hearing of an appeal before an ~~administrative judge~~Administrative Judge concerning the classification and/or assessment of a property, ~~the party~~:
  - ~~(a) The Party~~ seeking to change the current classification and/or assessment shall have the burden of proof. \_\_\_\_\_
  - ~~(b) If no Party meets the burden of proof to support a change in the classification and/or assessment, the original classification and/or assessment may be adopted by the Administrative Judge.~~
- (2) In the hearing of an appeal from an initial determination on an application for property tax exemption, ~~the party or an initial determination for revocation of an exemption~~:
  - ~~(a) The Party~~ seeking to change the initial determination shall have the burden of proof. ~~In a to show cause hearing for revocation of an exemption, the person claiming exemption shall bear the burden of showing, by a preponderance of the evidence why, the property qualifies for an exemption should not be revoked.~~
  - ~~(b) Upon request of a party or Party or the Executive Secretary, or by~~ order of the ~~administrative judge~~Administrative Judge, the Board designee who made the initial determination under appeal will attend the hearing. The designee may testify and, at the discretion of the ~~administrative judge~~Administrative Judge, examine witnesses or otherwise participate in the hearing. The designee may be permitted to participate by telephone or other electronic means when hearings are conducted at locations other than Nashville. \_\_\_\_\_
- (3) A record of the hearing of any appeal before an ~~administrative judge~~Administrative Judge will be made by digital recording. Any ~~party~~Party may, at its own expense, procure a court

reporter to record the oral proceedings or a written transcript of the digital recording.——

- (4) Parties are encouraged where practicable to achieve any necessary discovery informally, in order to avoid undue expense and delay in the resolution of the matter at hand. When such attempts have failed, or where the complexity of the case is such that informal discovery is not practicable, discovery shall be sought and effectuated in accordance with the Tennessee Rules of Civil Procedure. ~~An example of an informal discovery request follows:~~

#### **REQUEST FOR INFORMATION**

Date:

~~The periodic reappraisal of this county and all counties in Tennessee is a mass consideration of all parcels in their respective jurisdiction. Data needed and assembled to develop a mass appraisal of the entire county is different from the data necessary for individual property valuation pursuits. Appeals before the State Board of Equalization are filed on an individual parcel basis. In answer to such appeals, valuations are conducted on an individual parcel basis, and testimony is expected to be presented on the same basis.~~

~~This information being requested is data used in the Appraisal Industry with methods and theories taught from the textbooks and classrooms of the Appraisal Industry on how to arrive at an estimated value based on the Three Approaches to Value. Any request outside of these parameters is not required.~~

~~Learning as much as possible about the subject of each appeal is essential. As a result, the assessor's office requests very specific data in an effort to gain a clearer understanding of the subject property. Our request is not intended to be burdensome; however, some information is essential to establish a credible appeal. Any information received in response to the Standard Request for Information shall be held confidential pursuant to T.C.A. § 67-5-303(d)(2). Therefore, for the subject property(s) under appeal, we request the following from the subject property(s):~~

- ~~A) If the property under appeal has been under contract to sell or sold within 24 months (before or after) the effective appeal date, please submit a copy of the sales contract. If, during the same period, the property was listed for sale, please submit a copy of the listing sheet together with asking price(s) and any offers.~~
- ~~B) Please submit a copy of all leases for the property under appeal in effect on the effective appeal date (January 1 or Prorate Date). Alternatively, rent roll (tenant and vacant space roster) and complete lease summaries are acceptable. Lease summaries must: identify the individual tenant spaces whether occupied or vacant and list the rentable footage for each space; specify the beginning and ending date of each lease primary term together with any renewals; specify base rent together with rent escalations or reductions and the timing thereof; specify any additional rentals per tenant space such as expense stops and/or expense pass-throughs, percentage rents, parking rents and any other rentals specified by each lease.~~
- ~~C) Please submit property management's annualized income and expense statements for each of the three years preceding the year under appeal. (For example, if the value under appeal is for Year 2017, the income and expense~~

statements for Years 2014, 2015 and 2016 are required.) Reconstructed operating statements of historical performance in place of management reports are not acceptable. For lodging properties, we also need average daily rate and occupancy rate for each operating year. For retail properties and restaurants in particular where rent is a function of gross sales, we will need a history of gross sales for the three years immediately preceding the tax year under appeal. (For convenience markets, gross sales will need to be segregated between inside sales and pump sales.)

- ~~D) Any additional information deemed relevant by the taxpayer or representative is welcomed, i.e., current appraisal, rent rolls for prior relevant years, permanent property deficiencies not obvious to the assessment office that would be market-recognizable and value impacting.~~
- ~~E) If the property under appeal is vacant land or an owner-occupied improved property, submission of relevant comparable transfers is requested.~~
- ~~F) Please provide the basis together with supporting data for your contention that the property has been overvalued by the reappraisal staff.~~
- ~~G) Each property is unique. Should, during the course of our investigation, it be found that additional information relative to the subject of the appeal would be helpful toward a resolution of the appeal, we will make that request.~~

~~Please provide the requested information by:~~

**Authority:** T.C.A. §§ 4-5-311(c), 67-1-305, and 67-5-1501(d). **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendment filed February 1, 2011; to have been effective May 2, 2011. On April 29, 2011, the Government Operations Committee stayed the rule for 15 days; new effective date May 17, 2011. Amendments filed February 21, 2018; effective May 22, 2018. Amendments filed May 12, 2020; effective August 10, 2020.

#### **0600-01-.12—14 APPEAL FOR REVIEW OF INITIAL ORDER.**

- ~~(1) The Commission may review initial decisions and orders of the administrative judges on its own motion or on appeal of any party. Unless a party has timely appealed or the Commission has acted to review the initial decision and order on its own motion within the time provided for appeal, the initial decision and order will become a final order of the Commission. Final orders of the Commission will serve as the basis of a final certificate of assessments unless further reviewed by the Board.~~
- ~~(2)(1) An appeal of an initial order entered by an administrative judge to the Commission~~Administrative Judge ~~shall be filed with the Administrative Judge in the manner specified by the Administrative Procedures Division of the Secretary of State's office and a copy sent to the~~ Executive Secretary. The appeal need not be in any particular form, but must: \_\_\_\_\_
- (a) Be filed within the period of time ~~allowed under T.C.A. § 67-5-1501(3);~~provided for appeal in the initial order;

- (b) Identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order; and
- (c) Identify how the rights of the petitionerParty filing the appeal have allegedly been prejudiced because the administrative findings, inferences, conclusions, or decisions are:
  - 1. In violation of constitutional or statutory provisions; -
  - 2. Made upon unlawful procedures; —
  - 3. Arbitrary and capricious or characterized by abuse of discretion; or —
  - 4. Unsupported by evidence that is both substantial and material in light of the entire record. —

~~(d) In determining the substantiality of evidence, the Commission shall take into account whatever in the record fairly detracts from its weight, but shall not substitute its judgement for that of the hearing examiner as to the weight of the evidence on questions of fact. —~~

~~(3) The Executive Secretary or his/her designee(2) The Administrative Procedures Division of the Secretary of State's office or the Executive Secretary shall acknowledge receipt in writing of any appeal under this rule.~~

**Authority:** T.C.A. §§ 67-1-305 and 67-5-1506. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed February 21, 2018; effective May 22, 2018.

**0600-01-.13 HEARINGS BEFORE COMMISSION15 REVIEW OF INITIAL ORDERS BY THE BOARD.**

- (1) AnThe Board may:
  - (a) Review all issues raised in an appeal or addressed in an initial order;
  - (b) Review some, but not all, issues raised in an appeal or addressed in an initial order;
  - (c) Delegate review of the initial order to one (1) or more Board member(s);
  - (d) Delegate review of the initial order to one (1) or more Person(s), subject to further review by members of the Board; or
  - (e) Decline to exercise any review, thereby allowing the initial order to become the final decision of the Board.
- (2) Unless otherwise specified by the Board, appeals for review by the Board may be placed on the agenda for the next meeting of the Board if the appeal and administrative judge assignedrecord are received by the Executive Secretary and licensed to practice law in the state of Tennesseeat least forty-five (45) days before the meeting.

- ~~(3) The Executive Secretary shall conduct~~ send notice to the Parties that their appeal is on the agenda for the next meeting of the Board within a reasonable time before the meeting. Notice shall be sent to the parties as follows:
- ~~(a) A copy of the meeting notice and preside at the hearing of any contested case before the Commission. The agenda shall be sent to all Parties, other than the Assessing Authority or division of property assessments, by certified mail to the mailing address provided by a Party.~~
- ~~(b) A copy of the meeting notice and agenda shall be mailed, by first-class mail or hand delivery, to the office of the Assessing Authority or the division of property assessments.~~
- ~~(4) Parties may submit written argument concerning the initial order. Written arguments must be received by the Executive Secretary no later than ten (10) days before the meeting of the Board.~~
- ~~(5) Unless the Board directs otherwise, an appeal for review of the initial order by the Board shall be limited to the administrative judge shall have all of the powers and duties in that capacity which are enumerated in the Uniform Administrative Procedures Act (Tenn. Code Ann. §§ 4-5-101 et seq.) record and the Uniform Rules of Procedure for Hearing Contested Cases Before State Administrative Agencies.~~  
written argument submitted by the Parties. Parties alleging irregularities in procedure shall specifically identify any alleged irregularities with citations to the administrative record and supply copies of any additional documentation that the Party alleges shows an irregularity in procedure.
- ~~(2) Insofar as a party takes exception to an initial order in an appeal, that party shall have the burden of proof in the hearing of the matter before the Commission. The hearing shall be based on the existing record except that additional proof may be taken in cases involving alleged irregularities in procedure that are not shown in the record.~~
- ~~(6) Unless directed otherwise by the Board, a Party who wants to present oral argument to the Board must file a written request to present oral argument with the Executive Secretary and the request must be received by the Executive Secretary at least two (2) business days in advance of the Board meeting. If the Board grants the request to present oral argument, all Parties will be afforded three (3) minutes to present oral argument, exclusive of questions from the Board. The Board may, in its discretion, limit or expand oral argument based on time constraints or the complexity of the matter. Additional time to present oral argument may be granted within the discretion of the presiding member at the meeting of the Board where review is considered.~~
- ~~(3) Not less than twenty-one (21) days prior to the scheduled hearing date, the parties shall exchange by Mail, electronic mail or personal delivery copies of all briefs and documents or exhibits they intend to present at the hearing; provided, however, that this requirement does not include:~~
- ~~(a) Photographs;~~

~~(b) Maps; or~~

~~(c) Records concerning the property under appeal (e.g., property record cards) which are available for public inspection in the assessor's office.~~

~~Any document or exhibit which is not timely furnished in accordance with paragraph (1) of this rule may be excluded from the record. This subsection shall not apply to whatever extent it may conflict with the terms of a discovery order, pre-hearing conference order, or notice of hearing entered by the administrative judge in the case.~~

~~(4) A record of the hearing of any appeal before the Commission will be made by digital recording. Any party may, at its own expense, procure a court reporter to record the oral proceedings or a written transcript of the digital recording.~~

**Authority:** T.C.A. § 67-1-305, T.C.A. § 4-5-315, T.C.A. § 67-5-1506. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed February 21, 2018; effective May 22, 2018.

**0600-01-.14 PETITION FOR BOARD REVIEW<sup>16</sup> FINAL ORDERS; EFFECTIVENESS.**

(1) A petition for review by Final orders of the Board of will serve as the basis of a final certificate of assessment. Initial orders of Administrative Judges shall become the final order of the Board without further action taken or notice unless:

(a) The Board elects to review the initial order within the time provided for appeal in the initial order; or

(b) Any Party files an appeal of an initial order within the time provided for appeal in the initial order.

(2) An initial order of an Administrative Judge shall contain a clear and concise statement of the available procedures and time limits for seeking reconsideration or other administrative relief and the time limits for seeking further administrative or judicial review. An initial order will be effective upon becoming a final order in accordance with section 0600-01-.16(1) of these rules.

(3) A final order of the Board following Board review of an initial order shall be

(a) Signed by the member who acted as chairperson at the meeting of the Board when review was considered; and

(b) Attested by the Commission shall be filed with the Executive Secretary. The petition need not be in any particular format, but must:

(a) Be filed within the period of time allowed under Tenn. Code Ann. § 67-5-1502(j)(2)(c); and

(b) State its basis and the relief requested.



- (2) ~~The Executive Secretary or his/her designee shall acknowledge receipt in writing of any petition under this rule, and send a copy of the petition to each member of the Board. If any member of the Board requests a meeting with respect to the petition, the Executive Secretary will convene a meeting of the Board to vote on whether to grant review of the petition.~~

**Authority:** T.C.A. §§ 67-1-305 and 67-5-1501(d). **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.

(4) ~~Amendment filed February 1, 2011; to have been effective May 2, 2011. On April 29, 2011, the Government Operations Committee stayed the rule for 15 days; new effective date May 17, 2011.~~

#### **~~0600-01-.15 HEARINGS BEFORE BOARD.~~**

If, upon its own motion or upon the filing of a petition under Rule 15, ~~the Board decides to review action taken by the Commission, the hearing shall be based solely on the record before the Commission unless the Board otherwise directs.~~

**Authority:** T.C.A. § 67-1-305. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.

#### **~~0600-01-.16 SIGNING OF FINAL ORDERS.~~**

A final order of the Board ~~or Commission shall be signed by the member who acted as its chairperson at the hearing of the case. A duly signed final order is deemed to be entered onis effective as of~~ the date that it is attested by sent to the Executive Secretary parties.

**Authority:** T.C.A. § 67-1-305. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.

#### **0600-01-.17 FEES.**

- (1) Persons initiating a ~~contested case~~Contested Case before the Board shall pay a ten dollar (\$10) nonrefundable ~~filing~~filing fee.
- (2) No fee shall be due from a ~~person~~Petitioner who qualifies as an indigent person for purposes of civil actions in the courts of Tennessee and who establishes indigence by filing a uniform affidavit in the form stated in Rule 29 of the Rules of the Supreme Court of Tennessee. No fee shall be due from ~~an appellant~~a Petitioner who has attained the age of sixty-five (65) years at the time of filing the appeal where the subject property of the appeal is owned by the ~~appellant~~Petitioner and used as the ~~appellant's~~Petitioner's primary residence and has a value not in excess of \$150,000.

**Authority:** T.C.A. §§ 67-1-305 and 67-5-1501(d). **Administrative History:** Original rule filed April 30, 2004; effective July 14, 2004. Amendments file February 1, 2011; to have been effective May 2, 2011. On April 29, 2011, the Government Operations Committee stayed the rule for 15 days; new effective date May 17, 2011. Amendment filed August 24, 2015; effective November 22, 2015.

| Amendments filed July 5, 2017; effective October 3, 2017. Amendments filed May 12, 2020; effective August 10, 2020.