Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Board of Equalization</td>
<td>3</td>
</tr>
<tr>
<td>Oath of Office</td>
<td>3</td>
</tr>
<tr>
<td>Officers and Compensation</td>
<td>4</td>
</tr>
<tr>
<td>Sessions</td>
<td>4</td>
</tr>
<tr>
<td>Duties and Powers</td>
<td>4</td>
</tr>
<tr>
<td>Assessor of Property—Assistance and Recommendations to the Board</td>
<td>5</td>
</tr>
<tr>
<td>Complaints to the County Board of Equalization</td>
<td>5</td>
</tr>
<tr>
<td>Hearing Officers</td>
<td>6</td>
</tr>
<tr>
<td>Disposition of Complaints</td>
<td>6</td>
</tr>
<tr>
<td>Time for Completion of Board Action and Certificate of Completion</td>
<td>6</td>
</tr>
<tr>
<td>Final Action and Notice to Taxpayer</td>
<td>7</td>
</tr>
<tr>
<td>Appeal to the State Board of Equalization</td>
<td>7</td>
</tr>
<tr>
<td>Record of Board’s Action</td>
<td>8</td>
</tr>
<tr>
<td>Remand of Complaints to the County Board of Equalization</td>
<td>8</td>
</tr>
</tbody>
</table>
County Board of Equalization

Reference Number: CTAS-1496
The county board of equalization is the first level of administrative appeal for all complaints regarding the assessment, classification and valuation of property for tax purposes. Board duties include examining and equalizing county assessments, assuring that all taxable properties are included on the assessment lists, eliminating exempt properties from taxation, hearing complaints of aggrieved taxpayers, decreasing over-assessed property, increasing under-assessed property and correcting clerical mistakes. T.C.A. §§ 67-1-401 et seq., 67-5-1401 et seq.

Composition of the Board
At the April session in each even year, the county legislative body elects five “freeholders and taxpayers” from the different sections of the county to serve as the county board of equalization.¹ (Note: T.C.A. § 67-1-401 contains numerous exceptions for counties and cities specified through population class.) Members of the board of equalization serve two year terms. If the county legislative body fails to elect these members, then the county mayor makes the appointments and fills the vacancies as they occur.² Magistrates along with state, municipal or county legislative and executive officials, as well as their employees, are ineligible to serve, except in some circumstances in Shelby County.³

In addition to its regular appointments, an appointing authority may designate one or more alternates, and the board of equalization chair may call upon an alternate to sit for a regular member who becomes unavailable for a particular hearing due to disqualification or other reason. A duly appointed alternate shall be sworn in the same manner as regular members, and any action taken by a duly appointed alternate shall be as effective as if taken by the unavailable individual.⁴

¹T.C.A. § 67-1-401(a).
²T.C.A. § 67-1-401(b).
³T.C.A. § 67-1-401(c). See Op. Tenn. Atty. Gen. 90-106 (December 27, 1990) which states that it is a prohibited conflict of interest for a county trustee, a municipal tax collector, or an employee of either to sit on a county board of equalization. See also Op. Tenn. Atty. Gen. U92-82 (June 30, 1992) which opines that this provision regarding Shelby County is constitutionally suspect.
⁴T.C.A. § 67-1-401(d).

Oath of Office

Reference Number: CTAS-1497
Each member of the county board of equalization, before entering upon the discharge of the duties of office, shall, before the county mayor or other official authorized by law to administer oaths, take and subscribe to the following oath, to be filed with the county clerk, viz:

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 ____________ day of __________, _______.

This oath must be filed with the county clerk who, upon request, shall make a certified copy of the oath and forward it to the State Board of Equalization.¹

¹T.C.A. § 67-1-402.
Officers and Compensation

Reference Number: CTAS-1498
Each county board of equalization elects one member to serve as chairperson and one member to serve as secretary. A majority of the county board constitutes a quorum for the transaction of business. The board must keep a daily record of its transactions, and sign the record. Board members are paid by the county for their services. The compensation of the chair and other members is established by a resolution of the county legislative body. The county mayor may require board members to complete training on duties and responsibilities of their office as a condition of appointment or continued service.¹

¹T.C.A. § 67-1-403.

Sessions

Reference Number: CTAS-1499
The county board of equalization meets on June 1 of each year and sits in regular session as necessity may require until the equalization has been completed (or for the maximum number of days as set out below). Note: In any county having a population of not less than 26,000 nor more than 26,100 according to the 1970 federal census or any subsequent federal census, the county legislative body may by resolution or ordinance set an earlier date for the board's initial meeting.¹ Any county board of equalization, having jurisdiction over a municipality with a beginning tax due date different from that of the county, shall meet as required by the county legislative body, but at least one month prior to the applicable beginning tax due date.²

The county board shall not sit longer than six days in counties having a population of 10,000 or under; 10 days in counties having a population of over 10,000 and under 20,000; and 15 days in counties having a population of over 20,000 and under 35,000. In counties having a population of over 35,000, the county legislative body may fix the number of meeting days not to exceed 30 days.³ When the county legislative body cannot act, the county mayor may extend the time or may call the board in special session at any time if in the county mayor's judgment, the public welfare requires it.⁴

¹T.C.A. § 65-1-404(a).
²T.C.A. § 65-1-404(c).
³T.C.A. § 65-1-404(b)(1).
⁴T.C.A. § 67-1-404(b)(2).

Duties and Powers

Reference Number: CTAS-1500
The county board of equalization is the first level of administrative appeal for all complaints regarding the assessment, classification, and valuation of property for tax purposes. The county board's duties include examining and equalizing the county assessments, assuring that all taxable properties are included on the assessment lists, eliminating exempt properties from taxation, hearing complaints of aggrieved taxpayers, decreasing over-assessed property, increasing under-assessed property, and correcting clerical mistakes.¹ The county board of equalization has the power to obtain evidence concerning the classification, value, or assessment of any property by examining witnesses, hearing proof, and sending for persons and papers.² Board members have the power to administer an oath, and any person who willfully or corruptly swears falsely to any material fact before the board commits perjury and is indictable for such offense.³ The county board may also examine assessors in order to ascertain the manner in which the classification, value, or assessment of property was determined.⁴ When a member of the county board knows or reasonably suspects that an assessor of property or deputy assessor has knowingly or willfully classified, valued or assessed any property in violation of the requirements of law, that member has a duty to report the violation to the district attorney general or other proper officer of the state for further proceedings.⁵

¹T.C.A. § 67-1-404(b)(1).
Assessor of Property—Assistance and Recommendations to the Board

Reference Number: CTAS-1501

The assessor of property or deputy assessor is required to meet with the county board of equalization on the first day of its session and to sit with the board in an advisory capacity during each and every day of the board’s session, and to render assistance to the board in the performance of its official duties in equalizing assessments. In addition to other assistance, the assessor of property or deputy assessor may recommend to the board that changes of assessment or classification be made from those certified in the report of assessments required under T.C.A. § 67-5-304, but such recommended changes may not be so numerous as to amount to the general reappraisal of a class or type of property.\(^1\)

Complaints to the County Board of Equalization

Reference Number: CTAS-1502

An owner of property or liable taxpayer has the right to appear personally before the county board, to authorize in writing an agent to appear, or to authorize an attorney to appear, in order to make a complaint on one or more of the following grounds: (1) property owned by the taxpayer was erroneously classified or subclassified; (2) property owned by the taxpayer was assessed on the basis of an appraised value that is more than the basis of value provided for in T.C.A. § 67-5-601 et seq.; and (3) property other than the taxpayer's was assessed on the basis of appraised values which are less than the basis of value provided for in T.C.A. § 67-5-601 et seq.\(^1\) The county board must hear any complaint that is filed while the board is in session and that relates to the current year under review. The board may not refuse to hear a complaint for the current year on the grounds that an appeal was filed with the State Board of Equalization for a prior year.\(^2\) When a complaint is made before the county board, it may hear any evidence or witness offered by the complainant, or may take such steps as it may deem material to the investigation of the complaint.\(^3\) If an owner, or the owner's duly authorized agent, upon request, fails, refuses, or neglects to supply the assessor or the county board with information regarding the property not readily available through public records but which is necessary to make an accurate appraisal of the property, the owner forfeits the right to introduce the requested information upon appeal to the State Board of Equalization.\(^4\)

Local governmental entities have the right to make a complaint before the assessor of property and the county board of equalization on the value of property within the local governmental entity on one or more of the following grounds: (1) the property has been erroneously classified or subclassified for purposes of taxation; (2) the property has not been included on the assessment lists; and (3) the property has been assessed on the basis of appraised values which are less than the basis of value provided for in T.C.A. § 67-5-601 et seq.\(^5\) After the local governmental entity has filed a complaint, the county board must give the property owner at least five days notice of a hearing to be held before the board. The notice must be sent by U.S. mail to the last known address of the property owner.\(^6\) The county board may hear any evidence or witnesses offered by the local governmental entity or owner or may take such steps as it may deem material to the investigation of the complaint.\(^7\)

---

\(^{1}\) T.C.A. § 67-5-1402. Note Op. Tenn. Atty. Gen. 85-083 (March 20, 1985) opining that T.C.A. § 5-5-124, providing authority for the county legislative body to correct errors in property assessments, is obsolete since other remedies are provided for pursuant to T.C.A. § 67-5-1401 et seq.

\(^{2}\) T.C.A. § 67-5-1404(a) and (b).

\(^{3}\) T.C.A. § 67-5-1404(c).

\(^{4}\) T.C.A. § 67-5-1405.

\(^{5}\) T.C.A. § 67-5-1415.

\(^{1}\) T.C.A. § 67-5-1403.

\(^{1}\) T.C.A. § 67-5-1407(a)(1).
Hearing Officers
Reference Number: CTAS-1503
In the event the county commission determines that the number of complaints made to any county board of equalization is sufficiently numerous to justify such action, the county board of equalization may appoint one or more hearing officers to conduct preliminary hearings and to make investigations regarding complaints before the board. Hearing officers must be approved by the county commission. The hearing officers assist the county board and prepare proposed findings of fact and conclusions for recommendation to the county board. The county board may adopt any recommendation of a hearing officer as its final decision, however, any property owner who desires to be heard directly by the county board must be given the opportunity to be heard by the board.¹

¹T.C.A. § 67-5-1406.

Disposition of Complaints
Reference Number: CTAS-1504
Upon consideration of any complaint, or any other information available, the county board of equalization may make changes, increasing or decreasing assessments, appraised values, or changes in classifications or subclassifications, as in its judgment are proper, just and equitable. The property owner or owners must be notified by the board of any increase of assessment or change in classification and given an opportunity to be heard. The notice must be sent by U.S. mail to the last known address of the taxpayer at least five days before the adjournment of the county board. The notice must include the tax year for which any increase of assessment or change in classification is made.¹If the taxpayer fails, neglects or refuses to appear before the county board prior to its final adjournment, the assessment as determined by the assessor shall be conclusive against the taxpayer, and the taxpayer will be required to pay the taxes on such amount.²

¹T.C.A. § 67-5-1408.
²T.C.A. § 67-5-1401.

Time for Completion of Board Action and Certificate of Completion
Reference Number: CTAS-1505
Actions by the county board during its regular sessions, except for complaints brought pursuant to T.C.A. § 67-5-1407 (the regular complaint procedure for property owners), are to be completed and the notice of decision and appeal procedure sent no later than five days prior to the date taxes are due. This deadline does not apply to special sessions, extraordinary actions, or to years in which a county completes reappraisal.¹Upon completion of its duties, the county board prepares a certificate signed by each member.

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 __________, _________________.
The certificate of completion is filed in the office of the county clerk.\(^2\)
\(^1\)T.C.A. § 67-5-1409.
\(^2\)T.C.A. § 67-5-1410.

**Final Action and Notice to Taxpayer**

Reference Number: CTAS-1506

Actions of the county board are final except for revisions or changes by the State Board of Equalization. The county board of equalization must give notice to each property owner heard of its final decision and the procedure of appeal to the State Board of Equalization.\(^1\)

\(^1\)T.C.A. § 67-5-1411.

**Appeal to the State Board of Equalization**

Reference Number: CTAS-1507

Any taxpayer, or any owner of property subject to taxation in the state, who is aggrieved by any action taken by the county board of equalization or other local board of equalization has the right to a hearing and determination by the State Board of Equalization of any complaint made on any of the grounds provided in T.C.A. § 67-5-1407. At any conference or hearing pursuant to Part 15 of this Chapter 5, and in the event there may be duplicate appeals filed on any parcel or should the State Board of Equalization have reason to believe that representation is not duly authorized, the board may require from any agent, or other representative, written authorization signed by the taxpayer.\(^1\) The assessor of property or taxing jurisdiction also has the right to appeal from any action of the local board of equalization to the State Board of Equalization.\(^2\)

Before filing an appeal with the State Board of Equalization, the taxpayer or owner must first make a complaint and appeal to the local board of equalization unless the taxpayer or owner has not been duly notified by the assessor of property of an increase in the taxpayer's or owner's assessment or change in classification as provided for in T.C.A. § 67-5-508.\(^3\)

Notwithstanding subdivision (b)(1) or any other law to the contrary, a taxpayer or owner may, with the written consent of the assessor, appeal the valuation of industrial and commercial real and tangible personal property to the local board of equalization, or directly to the State Board of Equalization. A direct appeal to the State Board of Equalization must be filed before August 1 of the tax year. The taxpayer or owner shall request, in writing via certified mail, return receipt requested, such concurrence from the assessor within 10 days after the date the assessment notice for the property is sent, or by June 1 of the tax year, or such other date as may be prescribed by the assessor, but no later than the adjournment date for the regular annual session of the county board of equalization. The request shall state, at a minimum, the name in which the property is assessed, the parcel identification number, the value sought, the basis for the appeal and the name, address, telephone number and fax number of the person requesting the direct appeal. The assessor shall provide such concurrence at least 10 days before the adjournment of the county board.\(^4\)

If the assessor does not concur with a direct appeal to the state board, and so states in writing at least 10 days before the adjournment of the county board of equalization, then the taxpayer or owner shall appeal first to the local board of equalization. If the assessor fails to act upon the taxpayer's or owner's request at least 10 days before the adjournment of the county board, then the State Board of Equalization shall accept the direct appeal of the taxpayer or owner. A taxpayer or owner filing a direct appeal shall attach a copy of the assessor's concurrence to the appeal form filed with the state board, or, if the assessor failed to act timely on a request for a direct appeal, a taxpayer or owner filing a direct appeal shall attach a copy of the written request for the concurrence and a statement that the assessor of property failed to provide a timely response to the request. All direct appeals to the state board under this subdivision (b)(2) shall
be filed before August 1 of the tax year.  

Complaints and appeals to the state board of equalization shall be filed in such format as the board may require by rule, and the board may permit the use of electronic filing including electronic verification and signatures. The taxpayer or owner has the right to withdraw any complaint and appeal at any time before the final order has been entered on the primary issue of the complaint and appeal.  

Appeals to the State Board of Equalization from action of a local board of equalization must be filed on or before August 1 of the tax year, or within 45 days of the date notice of the local board action was sent, whichever is later. If notice of an assessment or classification change pursuant to T.C.A. § 67-5-508 was sent to the taxpayer's last known address later than 10 days before the adjournment of the local board of equalization, the taxpayer may appeal directly to the state board at any time within 45 days after the notice was sent. If notice was not sent, the taxpayer may appeal directly to the state board at any time within 45 days after the tax billing date for the assessment. The taxpayer has the right to a hearing and determination to show reasonable cause for the taxpayer's failure to file an appeal as provided in T.C.A. § 67-5-1412 and, upon demonstrating reasonable cause, the board must accept the appeal from the taxpayer up to March 1 of the year subsequent to the year in which the time for appeal to the state board began to run.  

1 T.C.A. § 67-5-1412(a)(1).  
2 T.C.A. § 67-5-1412(d).  
3 T.C.A. § 67-5-1412(b)(1).  
4 T.C.A. § 67-5-1412(b)(2).  
5 T.C.A. § 67-5-1412(b)(2).  
6 T.C.A. § 67-5-1412(c).  
7 T.C.A. § 67-5-1412(e).  

Record of Board's Action
Reference Number: CTAS-1508
The individual property records maintained in the office of each assessor of property shall show all actions taken by the county board of equalization which change the classification, value or assessment of any parcel of property. Further, upon the completion of the duties of the board, the records and papers of the board shall be turned over to the assessor of property for preservation for a period of at least 10 years.  

1 T.C.A. § 67-5-1414.  

Remand of Complaints to the County Board of Equalization
Reference Number: CTAS-1509
In the event the complaints filed with the State Board of Equalization from any county are sufficiently numerous to justify such action, the state board may reconvene the county board of equalization and remand the complaints to the county board with directions that the county board reconvene on a certain date and hear and act upon the complaints and certify its action in each case to the State Board of Equalization.  

1 T.C.A. § 67-5-1504.  

Source URL: https://www.ctas.tennessee.edu/eli/county-board-equalization