County Officials Orientation Program

Assessor of Property Breakout Session

Comptroller's Office of the General Counsel

8.25.2026

Appeals

- **State Board of Equalization** - The state board of equalization has *jurisdiction* over the valuation, classification and assessment of all properties in the state. Tenn. Code Ann. § 67-5-1501(a)
- State Board of Equalization - www.comptroller.tn.gov/boards/state-board-of-equalization.html
- SBOE Public Portal
- Decisions of the SBOE

Common Issues in Appeals

- Jurisdiction / Reasonable Cause
- Tangible Personal Property
- Greenbelt
- Real Property – Value
- Exemption

Jurisdiction

- Refers to the power or authority of a court to adjudicate cases. A taxpayer, by their actions, can deprive the SBOE of jurisdiction.

- A filing deadline is a jurisdictional prerequisite to an appeal which cannot be waived by the parties. Tenn. Op. Att'y Gen. 92-62 (Oct. 8, 1992). T.C.A. § 67-5-1412(e) allows the SBOE to excuse the failure of a taxpayer (but not an assessor) (1) to appeal to the county board of equalization or (2) miss the filing deadline, upon the taxpayer's demonstration of "reasonable cause."

Reasonable Cause

- The deadlines and requirements for appeal are clearly set out in the law, and owners of property are charged with knowledge of them. It was not the intent of the "reasonable cause" provisions to waive these requirements except where failure to meet them is due to illness or other circumstance beyond the taxpayer's control . . .
- Mangusta, Donald Jr.

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Tangible Personal Property

- The taxpayer must complete, sign, and file the schedule with the assessor on or before March 1 of each tax year. T.C.A. § 67-5 903(b).

- Taxpayers may seek what is referred to as a "nonstandard value" ("NSV") if they are able to demonstrate that the fair market value of the personal property in question is less than the value generated by a standard valuation. T.C.A. § 67-5-902(a).

Tangible Personal Property

- Taxpayers who fail to sign and file the reporting schedule receive a forced assessment pursuant to T.C.A. § 67-5-903(c).

- <u>State Farm - Cedric Coleman</u>

Greenbelt

- Rollback –the amount of taxes saved by the difference in present use value assessment and value assessment under part 6 of this chapter, for each of the preceding three (3) years for agricultural and forest land, and for the preceding five (5) years for open space land T.C.A. 67-5-1008.
- Rocky Top Realty LLC

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Real Property - Value

- Market value is for January 1 of the tax year, T.C.A. 67-5-502.
- For a residential property, the best way to establish market value is "sales of properties comparable to the subject, comparable in features relevant to value. Perfect comparability is not required, but relevant differences should be explained and accounted for by reasonable adjustments.
- Bell, Andrew & Glenda

Exemption

- There shall be exempt from property taxation the real and personal property, or any part of the real and personal property, owned by any religious, charitable, scientific, or nonprofit educational institution that is occupied and actually used by the institution or its officers purely and exclusively for carrying out one (1) or more of the exempt purposes for which the institution was created or exists. T.C.A.67-5-212.

- I Am Worship Church

Summary of 114th General Assembly Legislation

- DPA Bulletin 2026 114th General Assembly

TENNESSEE COMPTROLLER OF THE TREASURY

John Sharpe
Assistant General Counsel
Comptroller of the Treasury
425 Rep. John Lewis Way N. | Nashville, TN 37243
john.sharpe@cot.tn.gov | 615-401-7975