




JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

TO: Assessors of Property
FROM: Stephanie Maxwell, General Counsel 
DATE: August 31, 2020
RE: **SUMMARY OF RECENT LEGISLATION**

I. Comptroller Legislation

PUBLIC CHAPTER NO. 521

Standardizes direct appeals to the State Board of Equalization across all counties, clarifies when an appeal may be withdrawn, and clarifies the process for tax payments on properties that are being appealed to reduce confusion and unnecessary expenses.

II. Other Legislation Involving Property/Property Taxes

PUBLIC CHAPTER NO. 680

Declares that regional and municipal airport authorities are public and governmental bodies and the property and revenues of the authorities are exempt from all taxation.

PUBLIC CHAPTER NO. 787

Requires assessor of property to presume classification of real property that is the principal residence of its owner, contains not more than one rental unit, and is used as a short-term rental unit, as residential property. Authorizes owner of such real property to request residential classification for a maximum of one additional parcel and requires the assessor to presume residential classification under certain conditions: The parcel contains not more than one rental unit; the property is used as a short-term rental; the owner lives on the property a minimum of 14 days each year or at least 10% of the days the property is rented as a short-term rental unit, whichever is greater; and the owner annually files a written affidavit with the assessor by 9/1 of the prior year verifying that the property meets all of the above requirements and the owner has no more than 1 additional parcel in addition to their principal residence.

Pursuant to Tenn. Code Ann. § 67-5-801(b)(3)(D), an Affidavit shall be filed with the Assessor of Property by September 1 of the year prior to the year the property owner is seeking the benefit of the classification. The below template is provided as an example of such an affidavit. A property owner may only file an Affidavit for one piece of property other than his principal residence.

AFFIDAVIT IN SUPPORT OF ONE ADDITIONAL RESIDENTIAL CLASSIFICATION

STATE OF TENNESSEE)

COUNTY OF _____)

Comes now affiant, _____ [*name of property owner*], being first duly sworn, and states:

1. In addition to my principal residence, I, _____ [*name of property owner*], own the real property (the "Property") identified as:

Control Map _____ Group _____ Parcel _____ Special Interest _____

and located at

Property Address _____.

2. The Property contains no more than one rental unit.

3. The Property is used as a short-term rental unit, as defined by Tenn. Code Ann. § 13-7-602.

4. I live on the Property a minimum of fourteen days each year or at least 10% of the number of days the property is rented as a short-term rental unit, whichever is greater.

Further affiant saith not.

This _____ day of _____, 20____.

Signature of affiant

Sworn to and subscribed before me this _____ day of _____, 20____.

Notary Public

My Commission Expires: _____

