

TENNESSEE STATE BOARD OF EQUALIZATION
BEFORE THE ADMINISTRATIVE JUDGE

IN RE: Georgia Pacific Corrugated II LLC) Shelby County
 Personal Property ID: P-086150)
)
 Tax Year 2011) Appeal No. 73484

ORDER GRANTING PETITION FOR RECONSIDERATION

On March 8, 2013, an Initial Decision and Order was issued in the above-styled case. The appellant, Georgia-Pacific Corrugated II LLC, filed a Motion for Reconsideration of the Initial Decision and Order on March 22, 2013.

At the hearing, the appellant had asserted that a “non-standard” value for personal property be adopted for tax year 2011. The Assessor’s office argued that because a non-standard value had not been claimed with the filing of the original personal property schedule, Tenn. Code Ann. § 67-5-903(e) prohibited the claim at a later date.

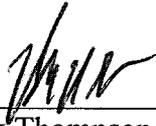
In the Initial Decision and Order, the undersigned administrative judge agreed with the Assessor’s analysis. However, although the appellant did not raise the point at the hearing, in the Request for Reconsideration the appellant correctly points out that the amendment to Tenn. Code Ann. § 67-5-903(e) that prohibits a subsequent claim of non-standard value did not become effective until *after* the original schedule was filed.

In a case with similar facts, Administrative Judge Pete Loesch ruled that the timing of the amendment to the statute did not preclude the subsequent claim of non-standard valuation. *See Armstrong Hardwood Flooring Company, (Davidson County, Initial Decision and Order, September 27, 2011.*

Thus, the administrative judge finds the taxpayer's petition for reconsideration should be granted. This matter shall be reset, as soon as practicable and with proper notice, in order to allow the parties to provide argument on the issue of the adoption of a non-standard value.

It is so ORDERED.

ENTERED this 4th day of April 2013



Brook Thompson, Administrative Judge
Tennessee Department of State
Administrative Procedures Division
William R. Snodgrass, TN Tower
312 Rosa L. Parks Avenue, 8th Floor
Nashville, Tennessee 37243

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the foregoing Order has been mailed or otherwise transmitted to:

Timothy A. Carlson, Esq.
Georgia Pacific LLC
133 Peachtree ST N.E., 10th Floor
Atlanta, Georgia 30303

Tameaka Stanton-Riley
Shelby Co. Property Assessor's Office
Appeals Department
1075 Mullins Station Road
Memphis, Tennessee 38134

This the 4th day of April 2013.



Janice Kizer
Department of State
Administrative Procedures Division