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Sequence Number: 08-08-16  
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 File Date: 8/9/16

# Notice of Rulemaking Hearing

Hearings will be conducted in the manner prescribed by the Uniform Administrative Procedures Act, T.C.A. § 4-5-204. For questions and copies of the notice, contact the person listed below.

<b>Agency/Board/Commission:</b>	State Board of Equalization
<b>Division:</b>	
<b>Contact Person:</b>	Kelsie Jones, Executive Secretary
<b>Address:</b>	312 Rosa L. Parks Avenue, Suite 900 Nashville, TN 37243-1402
<b>Phone:</b>	615-401-5379
<b>Email:</b>	Kelsie.Jones@cot.tn.gov

Any Individuals with disabilities who wish to participate in these proceedings (to review these filings) and may require aid to facilitate such participation should contact the following at least 10 days prior to the hearing:

<b>ADA Contact:</b>	Amber Velotta
<b>Address:</b>	Ste. 1400, 505 Deaderick St., Nashville TN 37243-1402
<b>Phone:</b>	615-401-7925
<b>Email:</b>	Amber.Velotta@cot.tn.gov

**Hearing Location(s)** (for additional locations, copy and paste table)

Address 1:	Legislative Plaza, Room 31		
Address 2:			
City:	Nashville, TN		
Zip:	37219		
Hearing Date :	09/26/16		
Hearing Time:	10:00 am	<input checked="" type="checkbox"/> X <input type="checkbox"/> CST/CDT	<input type="checkbox"/> EST/EDT

**Additional Hearing Information:**

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**Revision Type (check all that apply):**

- Amendment  
 New  
 Repeal

**Rule(s)** (ALL chapters and rules contained in filing must be listed. If needed, copy and paste additional tables to accommodate more than one chapter. Please enter only **ONE** Rule Number/Rule Title per row.)

Chapter Number	Chapter Title
0600-01	Contested Case Procedures
Rule Number	Rule Title
0600-01-.01	Definitions
0600-01-.05	Conduct of Hearings

0600-01-.07	Representation by Agent
0600-01-.17	Fees

Substance of Rule Amendments:

Rule 0600-01-.01 is amended by adding the following language as new paragraphs:

- (11) "Real 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.
- (12) "Valuation analysis" means an estimate of value for ad valorem tax purposes which is prepared in conjunction with a contested case before the Board, Commission, or administrative judge.

Authority: T.C.A. §§ 4-5-217, 67-1-305, and 67-5-1514

Rule 0600-01-.05 would be amended by adding the following language:

CONDUCT OF HEARINGS

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

Authority: T.C.A. §§ 4-5-217, 67-1-305, and 67-5-1514

Rule 0600-01-.07 would be amended by adding the following language as new paragraphs (5) and (6):

- (5) If an agent is an employee of a person representing a party to an appeal and the agent serves as a witness for the party, then the agent shall disclose such employment to the opposing party and to the Board, Commission, or administrative judge. Such disclosure shall give rise to a rebuttable presumption of bias, which shall be addressed in a specific finding in a decision by the Board, Commission, or administrative judge. The presumption of bias may be rebutted by a preponderance of the evidence. This rule shall apply to any individual who holds a valid registration issued by the State Board of Equalization pursuant to T.C.A. § 67-5-1514(c)(2) who otherwise participates, assists, or acts on behalf of a party in any capacity before the Board, Commission, or administrative judge. This rule shall apply whether the agent appears individually, in conjunction with counsel, or in conjunction with another agent.
- (6) As used in paragraph (5):
  - (a) an "agent" is deemed employed by the person representing a party to an appeal, even if the agent is otherwise an independent contractor, if the agent receives half or more of the agent's annual wages, salaries or business income for federal income tax purposes from the person or person's firm, or an affiliated group that includes the person; and
  - (b) "person" shall not apply to a corporation engaged in the business of evaluation of property which has registered with the Board in accordance with T.C.A. § 67-5-1514(c)(5).

Authority: T.C.A. §§ 4-5-217, 67-1-305, and 67-5-1514

Rule 0600-01-.17 would be amended by deleting paragraph (5) in its entirety and substituting instead the following:

- (5) Hearing fees are refundable: a) if a matter is withdrawn or concluded by entry of an agreed order

of the Board prior to a scheduled hearing; b) if the appellant obtains relief equal to half or more of the relief claimed, provided that if relief awarded equals less than half claimed, hearing fees will be one-half (1/2) of the amount paid by the appellant for hearing costs. An additional processing fee of ten dollars (\$10) per parcel shall be due for settlements.

Authority: T.C.A. §§ 67-1-305 and 67-5-1501(d)

I certify that the information included in this filing is an accurate and complete representation of the intent and scope of rulemaking proposed by the agency.

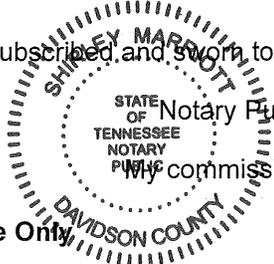
Date: 8/9/2016

Signature: Kelsie Jones

Name of Officer: Kelsie Jones

Title of Officer: Executive Secretary

Subscribed and sworn to before me on: 9<sup>th</sup> August 2016  
Notary Public Signature: Shirley Marriott  
My commission expires on: 08 MAY 2018



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Filed with the Department of State on: 8/9/16

Tre Hargett  
Tre Hargett  
Secretary of State

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