



STATE OF TENNESSEE
STATE BOARD OF EQUALIZATION

SUITE 1700
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NASHVILLE, TENNESSEE 37243-1402
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Notice: Exemption Appeal processing/hearing fees

Persons filing appeals at the State Board of Equalization must now pay a fee to defray part of the cost of processing and hearing property tax appeals at the state level. Part of the fee (up to \$7) is for the cost of processing appeals and is nonrefundable. The remainder is for the cost of hearing appeals and is refundable to the extent the appeal is successful or resolved without a hearing. The fee is proportionate to the value of the property under appeal as follows:

<u>Property value</u>	<u>Fee</u>
Less than \$100,000	\$22.00
\$100,000 – less than \$250,000	\$28.00
\$250,000 – less than \$400,000	\$37.00
\$400,000 or more	\$67.00

We are required to maintain separate files for each assessable parcel, and therefore *the fee is due for each parcel included in your appeal*. We may refund the hearing portion of the fee later if we determine that multiple parcels can be considered one property for the purposes of the appeal hearing. Using the table above, please remit a check or money order payable to the Comptroller of the Treasury when you file your appeal. An additional fee will be due from persons appealing to the second level of appeal (Assessment Appeals Commission), and the person filing the appeal will be billed for this amount.

Authority: Tenn. Code Ann §67-5-1501(d); SBOE 0600-1.-.17

Effective 5/2/2011