

Department of State
Division of Publications
312 Rosa L. Parks Ave., 8th Floor
Nashville, TN 37243
Phone: 615-741-2650
Email: publications.information@tnsos.gov

For Department of State Use Only

Sequence Number: 08-02-25
Notice ID(s): 4121
File Date: 8/1/2025

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.

Agency/Board/Commission:	Comptroller of the Treasury
Division:	State Board of Equalization
Contact Person:	Robin Pope
Address:	425 Rep. John Lewis Way N., Nashville, TN
Zip:	37243
Phone:	615.747.5292
Email:	Robin.Pope@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:

ADA Contact:	Jacey Ashcroft
Address:	425 Rep. John Lewis Way N., Nashville, TN 37243
Phone:	615-401-7725
Email:	Jacey.Ashcraft@cot.tn.gov

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

Address 1:	Audit Training Room, 3 rd Floor Cordell Hull Building		
Address 2:	425 Rep. John Lewis Way N.		
City:	Nashville, TN		
Zip:	37243		
Hearing Date:	09/26/2025		
Hearing Time:	1:00 PM CST	<u> </u> 2:00 PM EST	

Additional Hearing Information:

Those wishing to attend and/or offer comment during the rulemaking hearing may join in person at the Cordell Hull Building or online using the information below:

Microsoft Teams [Need help?](#)

[Join the meeting now](#)

https://teams.microsoft.com/l/meetup-join/19%3ameeting_NzU2MmVkZjQtZGJjMy00MzI2LTlMTlMtMTQ5NzRmMzI2NjNl%40thread.v2/0?context=%7b%22Tid%22%3a%225e1bb2d8-0f0e-4905-acc9-7351f8506ff6%22%2c%22Oid%22%3a%22c92366d9-b141-493e-ba58-870f5bc2a03c%22%7d

Meeting ID: 291 968 602 587 7

Passcode: 4fm6mQ2T

Dial in by phone

[+1 615-924-8724](tel:+16159248724) [461616965#](tel:+16159248724) United States, Nashville

[Find a local number](#)

Phone conference ID: 461 616 965#

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-.02	Applicability
0600-01-.03	Initiating a Contested Case
0600-01-.04	Filing
0600-01-.05	Service of Notice of Hearing
0600-01-.06	Conduct of Hearings
0600-01-.07	Parties
0600-01-.08	Representation by Agent
0600-01-.09	Condition for Appeal and Hearing
0600-01-.10	Assignment of Cases
0600-01-.11	Counterclaims and Change of Contended Value
0600-01-.12	Subsequent Tax Years
0600-01-.13	Hearings before Administrative Judge
0600-01-.14	Appeal for Review of Initial Orders by Members of the Board
0600-01-.15	Review of Initial Orders by Members of the Board
0600-01-.16	Final Orders; Effectiveness
0600-01-.17	Fees

Place substance of rules and other info here. Please be sure to include a detailed explanation of the changes being made to the listed rule(s). Statutory authority must be given for each rule change. For information on formatting rules go to <https://sos.tn.gov/publications/services/rulemaking-guidelines>.

Chapter 0600-01 is amended by deleting the text of the Chapter in its entirety and substituting the following instead so that, as amended, the Chapter shall read:

**RULES
OF
STATE BOARD OF EQUALIZATION**

**CHAPTER 0600-01
CONTESTED CASE PROCEDURES**

TABLE OF CONTENTS

0600-01-.01	Definitions	0600-01-.11	Counterclaims and Change of
0600-01-.02	Applicability		Contended Value
0600-01-.03	Initiating a Contested Case	0600-01-.12	Subsequent Tax Years
0600-01-.04	Filing	0600-01-.13	Hearings Before Administrative
0600-01-.05	Service of Notice of Hearing		Judge
0600-01-.06	Conduct of Hearings	0600-01-.14	Appeal for Review of Initial Order
0600-01-.07	Parties	0600-01-.15	Review of Initial Orders by the Board
0600-01-.08	Representation by Agent	0600-01-.16	Final Orders; Effectiveness
0600-01-.09	Conditions for Appeal and Hearing	0600-01-.17	Fees
0600-01-.10	Assignment of Cases		

0600-01-.01 DEFINITIONS.

As used in these rules, unless the context otherwise requires:

- (1) “Administrative Judge” means an individual employed or appointed under authority of T.C.A. § 67-5-1505 or otherwise to conduct Contested Cases with or on behalf of the Board.
- (2) “Agent” means a person who is authorized to represent taxpayers; assessors of property; and/or an Assessing Authority in a Contested Case before the Board.
- (3) “Assessing Authority” means a county assessor of property where the assessment at issue involves property assessed by the county assessor of property and the Office of State Assessed Properties of the Comptroller of the Treasury where the assessment at issue involves centrally assessed public utility property assessed by the Comptroller’s office.
- (4) “Board” means the State Board of Equalization created by Title 4, Chapter 3, Part 51.
- (5) “Contended Value” means the value represented on a Party’s appeal form filing to the Board, the County Board’s value, or the original assessment value in the case of a direct appeal.
- (6) “Contested Case” is defined as in T.C.A. § 4-5-102(3).

- (7) “County Board” means a city, county, or metropolitan board of equalization established under T.C.A. §§ 67-1-401, *et seq.*
- (8) “Executive Secretary” means the Executive Secretary of the Board appointed under T.C.A. § 4-3-5104.
- (9) “Party” or “Parties” means a Person or Persons permitted to participate in a Contested Case or as defined in section 0600-01-.07 of these rules.
- (10) “Person” means any individual, firm, company, association, corporation, or other artificial or governmental entity.
- (11) “Petitioner” means the Party who initiates a Contested Case with the Board.
- (12) “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.*
- (13) “Reasonable Cause” as used in T.C.A. § 67-5-1412 means a legally sufficient reason outside the Party’s control.
- (14) “Respondent” means all other Parties who are not the Petitioner.
- (15) “Valuation Analysis” means an estimate of value for ad valorem tax purposes which is prepared in conjunction with a Contested Case before the Board or Administrative Judge.

Authority: T.C.A. §§ 4-5-217, 67-1-305, 67-5-1412, and 67-5-1514. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed July 5, 2017; effective October 3, 2017. Amendments filed May 12, 2020; effective August 10, 2020.

0600-01-.02 APPLICABILITY.

- (1) Unless otherwise provided herein, these rules shall govern the conduct of all Contested Cases before the Board or an Administrative Judge.
- (2) In the event of any conflict between these rules and the Uniform Rules of Procedure for Hearing Contested Cases Before State Administrative Agencies (Chapter 1360-04-01), the provisions of these rules shall control.

Authority: T.C.A. § 67-1-305. **Administrative History:** original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.

0600-01-.03 INITIATING A CONTESTED CASE.

- (1) A Contested Case before the Board may be initiated by:

- (a) Completing and filing a Value Appeal Form, including any digital filing form, approved by the Executive Secretary if the case relates to:
 - 1. An action taken or reviewable by a County Board or Assessing Authority;
 - 2. A determination by the division of property assessments of tax relief eligibility.
 - (b) Completing and filing an Exemption Appeal Form, including any digital filing form, approved by the Executive Secretary if the case relates to an initial determination of the Board designee on an application for property tax exemption or an initial determination of revocation of a property tax exemption;
 - (c) Filing a specific written petition or complaint, if neither (a) nor (b) above is applicable; or
 - (d) Filing data in such computer-readable format as the Executive Secretary may authorize, subject to technical requirements approved by the Executive Secretary. Unless excused on the basis of demonstrated hardship, an electronic filing must be used by any taxpayer filing appeals on more than three parcels in a given year, or by any Agent or Petitioner filing appeals on more than three parcels in a given year.
- (2) Any appeal form or written complaint under paragraph (1) of this rule shall be:
- (a) Signed and sworn to by the Party on whose behalf it is prosecuted, or an authorized representative of such Party;
 - (b) Accompanied by a copy of any pertinent notice of decision received by the Petitioner from the Assessing Authority or County Board; and
 - (c) When submitted by an Assessing Authority or Party who is not the taxpayer, accompanied by contact information for any relevant Party.
- (3) The submission of a written request for an appeal form may be considered an appeal to the Board for purposes of an appeal deadline if it reasonably identifies the property and taxpayer, provided any form required by these rules is completed and filed within 30 days of the written request for an appeal form.
- (4) Contested Cases commenced by action of the Board will be initiated by notice to affected parties. In the case of a declaratory proceeding, notice shall be supplemented by publication of notice in the Tennessee Administrative Register, including a citation and summary of any rule or statute at issue and a statement of any proposed ruling.

Authority: T.C.A. §§ 67-1-305, 67-5-1412, and 67-5-1501. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendment filed May 30, 2013;

effective August 28, 2013. Amendment filed August 24, 2015; effective November 22, 2015. Amendments filed February 21, 2018; effective May 22, 2018.

0600-01-.04 FILING.

- (1) In a Contested Case where the appeal has not been assigned to the Administrative Procedures Division of the Secretary of State's Office, an appeal form, complaint or other document constituting part of the record is deemed to be filed as follows:
 - (a) If transmitted through the United States mail, the document constituting part of the record is deemed to be filed as of the postmark date.
 - (b) If transmitted through electronic mail, facsimile ("fax"), or other method, the document constituting part of the record is deemed to be filed as of the date it is received by the Board.
- (2) In a Contested Case where the appeal has been assigned to the Administrative Procedures Division of the Secretary of State's Office, an appeal form, complaint or other document constituting part of the record in a Contested Case before the Board must be filed in the manner specified by the Administrative Procedures Division.

Authority: T.C.A. § 67-1-305. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed February 21, 2018; effective May 22, 2018.

0600-01-.05 SERVICE OF NOTICE OF HEARING.

- (1) A notice of hearing or notice of pre-hearing conference before an Administrative Judge shall, within a reasonable time before the hearing or pre-hearing conference, be served on the parties as follows:
 - (a) A copy of the notice of hearing or notice of pre-hearing conference shall be sent to all Parties, other than the Assessing Authority or division of property assessments, by certified mail to the mailing address provided on a Value Appeal Form, Exemption Appeal Form, or as otherwise provided by a Party. In addition to certified mail, a copy may be sent to all Parties using electronic means.
 - (b) A copy of the notice of hearing or notice of pre-hearing conference shall be mailed, by first-class mail or hand delivery, to the office of the Assessing Authority. In addition to first-class mail or hand delivery, a copy may be sent to the office of the Assing Authority using electronic means.
 - (c) Where the appeal concerns the determination by the division of property assessments of tax relief eligibility, a copy of the notice of hearing or notice of pre-hearing conference shall be sent to the division of property assessments by hand delivery or through electronic means.

Authority: T.C.A. §§ 4-5-217, 67-1-305, and 67-5-1514. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed July 5, 2017; effective October 3, 2017.

0600-01-.06 CONDUCT OF HEARINGS.

- (1) The Board or Administrative Judge shall not require an Assessing Authority, Agent, or Party 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, Agent, or Party prepares a Valuation Analysis.
- (2) Any individual appearing as a Real Estate Appraiser before the Board or Administrative Judge shall comply with all provisions of the State Licensing and Certified Real Estate Appraisers Law. An Assessing Authority or Agent is not required to be a licensed appraiser to testify as to valuation before the Board or Administrative Judge.

Authority: T.C.A. §§ 4-5-217, 67-1-305, and 67-5-1514. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed July 5, 2017; effective October 3, 2017.

0600-01-.07 PARTIES.

- (1) The parties in an appeal to the Board concerning the classification and/or valuation of property shall be:
 - (a) The Petitioner;
 - (b) The taxpayer with respect to the property at issue (if not the Petitioner);
 - (c) The Assessing Authority responsible for the assessment at issue (if not the Petitioner); and
 - (d) Any other Person admitted as a Party.
- (2) The Parties in an appeal involving a property tax exemption shall be:
 - (a) The Person claiming exemption;
 - (b) The Assessing Authority for the property in question;
 - (c) Any complainant in an appeal of a property tax exemption revocation proceeding; and
 - (d) Any other Person admitted as a Party.

Authority: T.C.A. § 67-1-305. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.

0600-01-.08 REPRESENTATION BY AGENT.

- (1) Entry of an appearance in a Contested Case by an Agent shall be made by:
 - (a) The filing of an appeal form or written complaint;
 - (b) The filing of a notice of appearance; or
 - (c) Appearance as Agent at a hearing or pre-hearing conference.
- (2) An Agent may not enter an appearance under paragraph (1) of this rule or otherwise act on behalf of a Party in a Contested Case without valid written authorization. Such authorization must:
 - (a) Identify the Party being represented;
 - (b) Reasonably identify the property by street address, assessor's identification number, or otherwise;
 - (c) Be signed and dated by the Party or an individual with authority to act for the Party;
 - (d) Indicate the signatory's title (if the Party represented is a corporation or other artificial entity); and
 - (e) Specify the tax year to which the authorization applies.
- (3) When a Party is represented by an Agent, only the Agent is entitled to question witnesses and present argument at any stage of the case.
- (4) Once having entered an appearance in a Contested Case, an Agent who wishes to withdraw from representation of a Party shall notify the Board or Administrative Judge and all Parties in writing. The withdrawing Agent must provide the current contact information for the formerly represented Party.
- (5) All witnesses who testify shall disclose their employment or other financial relationship with any Party. All witnesses receiving any compensation from a Party shall be subject to examination or cross-examination regarding such employment and the issue of possible bias, which may be addressed in a specific finding by the Board or Administrative Judge.

Authority: T.C.A. §§ 4-5-217, 67-1-305, and 67-5-1514. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed July 5, 2017; effective October 3, 2017.

0600-01-.09 CONDITIONS FOR APPEAL AND HEARING.

- (1) No Contested Case will be assigned to the Administrative Procedures Division of the Secretary of State's Office or docketed for a hearing or pre-hearing conference before an Administrative Judge unless the appropriate appeal form appears to have been fully completed in good faith. If the valuation of the subject property is at issue, the appeal form must include, without limitation:
 - (a) A bona fide estimate of the market value of the property as of the relevant assessment date; and
 - (b) A brief statement of the basis for that opinion.
- (2) For the purpose of determining whether the Board has jurisdiction, a Party will not be deemed to have appealed the property in question to the County Board if:
 - (a) The Party appealing the County Board's decision did not timely appeal the disputed classification and/or value to the County Board;
 - (b) The Party appealing the County Board's decision failed to make a personal or (if permitted) written appearance before the County Board; or
 - (c) The County Board, without additional consideration, affirmed the disputed classification and/or value at the request of the Party appealing the County Board's decision.

This subsection shall not be construed in derogation of any right of appeal to, or hearing before, the Board under the provisions of state law.
- (3) After the delinquency date for payment of any tax levied on real or personal property, and on written motion of the Assessing Authority, city, or county to whom property taxes are owed, an Administrative Judge hearing an appeal on behalf of the Board shall dismiss the appeal of any Petitioner who:
 - (a) Fails to pay delinquent taxes that have accrued on the property that is the subject of the appeal; or
 - (b) Fails to pay the undisputed portion of taxes related to the property that is the subject of the appeal. The "undisputed portion of taxes" is the amount that would be imposed on the basis of the classification and market value claimed by the Petitioner on the Petitioner's appeal form.

Authority: T.C.A. § 67-1-305. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.

0600-01-.10 ASSIGNMENT OF CASES.

Except as the Board may otherwise direct, a Contested Case shall be heard initially by an Administrative Judge assigned by the Administrative Procedures Division of the Secretary of State's office who shall render an initial order on behalf of the Board in accordance with T.C.A. § 4-5-314(b).

Authority: T.C.A. § 67-1-305. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.

0600-01-.11 COUNTERCLAIMS AND CHANGE OF CONTENTED VALUE.

- (1) A Party intending to change a Contended Value shall file a written notice of the value being sought by the Party no later than thirty (30) days before a scheduled hearing. It is acceptable to file and send a notice under this rule by email. Within the discretion of the Administrative Judge, failure to file a written notice of a change to a Contended Value as required in this rule may limit the relief a Party may request to upholding the County Board's value, reverting to the original assessment, or adopting the contended value included on the initial appeal filing.
- (2) A Contested Case may be dismissed through withdrawal filed by the Petitioner unless the Respondent files a written counterclaim in accordance with section 0600-01-.04 of these rules no later than thirty (30) days before the date of a scheduled hearing. It is acceptable to file and send a notice under this rule by email.
- (3) Nothing in these rules shall preclude any Party from introducing relevant evidence of a higher or lower value for the property in question than that determined by the County Board, or the assessor in the case of a direct appeal.

Authority: T.C.A. §§ 67-1-305, 67-5-1412, and 67-5-1501(d). **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendment filed February 1, 2011; to have been effective May 2, 2011. On April 29, 2011, the Government Operations Committee stayed the rule for 15 days; new effective date May 17, 2011. Amendments filed February 21, 2018; effective May 22, 2018. Amendments filed May 12, 2020; effective August 10, 2020.

0600-01-.12 SUBSEQUENT TAX YEARS.

- (1) A real property appeal filed with the Board may be amended to include an assessment year or years subsequent to the year for which the appeal was filed, until the next reappraisal if the real property appeal has not been heard by an Administrative Judge. There is a presumption of Reasonable Cause for filing a direct appeal when a real property appeal has not been heard by an Administrative Judge by the time a Party is due to file an appeal for any subsequent assessment year. An appeal is heard by an Administrative Judge when there has been a hearing concerning the merits of the appeal.
- (2) Amendments to include subsequent assessment year or years to an appeal shall be filed in accordance with section 0600-01-.04 of these rules or through initiating a Contested Case in accordance with section 0600-01-.03 of these rules. Failure to address all relevant tax years included in a Contested Case may result in the waiver of any amendments filed in accordance with section 0600-01-.04 of these rules.

- (3) The Board and an Administrative Judge shall accept an amendment to include a subsequent year no earlier than May 20 of the tax year to be included and no later than March 1, of the year subsequent to the tax year to be included. Failure to file an amendment timely may result in the assessment for any subsequent year being finalized and deemed conclusive in accordance with T.C.A. § 67-5-1412.
- (4) The Administrative Judge may carry forward the original tax year adjudication of value into subsequent tax years within the same reappraisal cycle, but only if there has been no material change to the property, market conditions, or other circumstances or factors substantially impacting value.

Authority: T.C.A. §§ 67-1-305, 67-5-1412, and 67-5-1501(d). **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendment filed May 30, 2013; effective August 28, 2013. Amendments filed February 21, 2018; effective May 22, 2018. Amendments filed May 12, 2020; effective August 10, 2020.

0600-01-.13 HEARINGS BEFORE ADMINISTRATIVE JUDGE.

- (1) In the hearing of an appeal before an Administrative Judge concerning the classification and/or assessment of a property:
 - (a) The Party seeking to change the current classification and/or assessment shall have the burden of proof.
 - (b) If no Party meets the burden of proof to support a change in the classification and/or assessment, the original classification and/or assessment may be adopted by the Administrative Judge.
- (2) In the hearing of an appeal from an initial determination on an application for property tax exemption or an initial determination for revocation of an exemption:
 - (a) The Party seeking to change the initial determination shall have the burden of proof to show, by a preponderance of the evidence, the property qualifies for an exemption.
 - (b) Upon request of a Party or the Executive Secretary, or by order of the Administrative Judge, the Board designee who made the initial determination under appeal will attend the hearing. The designee may testify and, at the discretion of the Administrative Judge, examine witnesses or otherwise participate in the hearing. The designee may be permitted to participate by telephone or other electronic means when hearings are conducted at locations other than Nashville.
- (3) A record of the hearing of any appeal before an Administrative Judge will be made by digital recording. Any Party may, at its own expense, procure a court reporter to record the oral proceedings or a written transcript of the digital recording.

- (4) Parties are encouraged where practicable to achieve any necessary discovery informally, in order to avoid undue expense and delay in the resolution of the matter at hand. When such attempts have failed, or where the complexity of the case is such that informal discovery is not practicable, discovery shall be sought and effectuated in accordance with the Tennessee Rules of Civil Procedure.

Authority: T.C.A. §§ 4-5-311(c), 67-1-305, and 67-5-1501(d). **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendment filed February 1, 2011; to have been effective May 2, 2011. On April 29, 2011, the Government Operations Committee stayed the rule for 15 days; new effective date May 17, 2011. Amendments filed February 21, 2018; effective May 22, 2018. Amendments filed May 12, 2020; effective August 10, 2020.

0600-01-.14 APPEAL FOR REVIEW OF INITIAL ORDER.

- (1) An appeal of an initial order entered by an Administrative Judge shall be filed with the Administrative Judge in the manner specified by the Administrative Procedures Division of the Secretary of State's office and a copy sent to the Executive Secretary. The appeal need not be in any particular form, but must:
- (a) Be filed within the period of time provided for appeal in the initial order;
 - (b) Identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order; and
 - (c) Identify how the rights of the Party filing the appeal have allegedly been prejudiced because the administrative findings, inferences, conclusions, or decisions are:
 - 1. In violation of constitutional or statutory provisions;
 - 2. Made upon unlawful procedures;
 - 3. Arbitrary and capricious or characterized by abuse of discretion; or
 - 4. Unsupported by evidence that is both substantial and material in light of the entire record.
- (2) The Administrative Procedures Division of the Secretary of State's office or the Executive Secretary shall acknowledge receipt in writing of any appeal under this rule.

Authority: T.C.A. §§ 67-1-305 and 67-5-1506. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed February 21, 2018; effective May 22, 2018.

0600-01-.15 REVIEW OF INITIAL ORDERS BY THE BOARD.

- (1) The Board may:

- (a) Review all issues raised in an appeal or addressed in an initial order;
 - (b) Review some, but not all, issues raised in an appeal or addressed in an initial order;
 - (c) Delegate review of the initial order to one (1) or more Board member(s);
 - (d) Delegate review of the initial order to one (1) or more Person(s), subject to further review by members of the Board; or
 - (e) Decline to exercise any review, thereby allowing the initial order to become the final decision of the Board.
- (2) Unless otherwise specified by the Board, appeals for review by the Board may be placed on the agenda for the next meeting of the Board if the appeal and administrative record are received by the Executive Secretary at least forty-five (45) days before the meeting.
- (3) The Executive Secretary shall send notice to the Parties that their appeal is on the agenda for the next meeting of the Board within a reasonable time before the meeting. Notice shall be sent to the parties as follows:
- (a) A copy of the meeting notice and agenda shall be sent to all Parties, other than the Assessing Authority or division of property assessments, by certified mail to the mailing address provided by a Party.
 - (b) A copy of the meeting notice and agenda shall be mailed, by first-class mail or hand delivery, to the office of the Assessing Authority or the division of property assessments.
- (4) Parties may submit written argument concerning the initial order. Written arguments must be received by the Executive Secretary no later than ten (10) days before the meeting of the Board.
- (5) Unless the Board directs otherwise, an appeal for review of the initial order by the Board shall be limited to the administrative record and written argument submitted by the Parties. Parties alleging irregularities in procedure shall specifically identify any alleged irregularities with citations to the administrative record and supply copies of any additional documentation that the Party alleges shows an irregularity in procedure.
- (6) Unless directed otherwise by the Board, a Party who wants to present oral argument to the Board must file a written request to present oral argument with the Executive Secretary and the request must be received by the Executive Secretary at least two (2) business days in advance of the Board meeting. If the Board grants the request to present oral argument, all Parties will be afforded three (3) minutes to present oral argument, exclusive of questions from the Board. The Board may, in its discretion, limit or expand oral argument based on time constraints or the complexity of the matter. Additional time to present oral argument may be granted within the discretion of the presiding member at the meeting of the Board where review is considered.

Authority: T.C.A. § 67-1-305, T.C.A. § 4-5-315, T.C.A. § 67-5-1506. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000. Amendments filed February 21, 2018; effective May 22, 2018.

0600-01-.16 FINAL ORDERS; EFFECTIVENESS.

- (1) Final orders of the Board will serve as the basis of a final certificate of assessment. Initial orders of Administrative Judges shall become the final order of the Board without further action or notice unless:
 - (a) The Board elects to review the initial order within the time provided for appeal in the initial order; or
 - (b) Any Party files an appeal of an initial order within the time provided for appeal in the initial order.
- (2) An initial order of an Administrative Judge shall contain a clear and concise statement of the available procedures and time limits for seeking reconsideration or other administrative relief and the time limits for seeking further administrative or judicial review. An initial order will be effective upon becoming a final order in accordance with section 0600-01-.16(1) of these rules.
- (3) A final order of the Board following Board review of an initial order shall be
 - (a) Signed by the member who acted as chairperson at the meeting of the Board when review was considered; and
 - (b) Attested by the Executive Secretary.
- (4) A final order of the Board is effective as of the date that it is sent to the parties.

Authority: T.C.A. § 67-1-305. **Administrative History:** Original rule certified June 7, 1974. Repeal filed and effective July 1, 1984. New rule filed June 30, 2000; effective September 12, 2000.


0600-01-.17 FEES.

- (1) Persons initiating a Contested Case before the Board shall pay a ten dollar (\$10) nonrefundable filing fee.
- (2) No fee shall be due from a Petitioner who qualifies as an indigent person for purposes of civil actions in the courts of Tennessee and who establishes indigence by filing a uniform affidavit in the form stated in Rule 29 of the Rules of the Supreme Court of Tennessee. No fee shall be due from a Petitioner who has attained the age of sixty-five (65) years at the time of filing the appeal where the subject property of the appeal is owned by the Petitioner and used as the Petitioner's primary residence and has a value not in excess of \$150,000.

Authority: T.C.A. §§ 67-1-305 and 67-5-1501(d). **Administrative History:** Original rule filed April 30, 2004; effective July 14, 2004. Amendments file February 1, 2011; to have been effective May 2, 2011. On April 29, 2011, the Government Operations Committee stayed the rule for 15 days; new effective date May 17, 2011. Amendment filed August 24, 2015; effective November 22, 2015. Amendments filed July 5, 2017; effective October 3, 2017. Amendments filed May 12, 2020; effective August 10, 2020.

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: 8/1/2025

Signature: 

Name of Officer: E. Robin Pope

Title of Officer: Executive Secretary

Department of State Use Only

Filed with the Department of State on: 8/1/2025



Tre Hargett
Secretary of State

RECEIVED

Aug 01 2025, 4:14 pm

Secretary of State
Division of Publications