

HOUSE BILL 1530

By Carr D

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 1, Part 4 and Title 67, Chapter 5, relative to board of equalization procedures affecting property tax appeals and exemptions.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-403, is amended by adding the following new subsection:

( ) The county mayor may require board members and county board hearing officers to complete training on duties and responsibilities of their office as a condition of appointment or continued service.

SECTION 2. Tennessee Code Annotated, Section 67-5-1406(a), is amended by deleting the language "state board of equalization" and by substituting instead the language "county commission".

SECTION 3. Tennessee Code Annotated, Section 67-5-1512(a)(1), is amended by adding the language ", upon request," immediately after the language "shall issue".

SECTION 4. Tennessee Code Annotated, Section 67-5-1512(a)(3), is amended by deleting the subdivision in its entirety and by substituting instead the following:

(3) The board shall provide written notice of its final actions on appeals and complaints to the parties and to others upon request. Written notice includes notification by electronic means, and the record of actions or notice may be preserved in digital or electronic format.

SECTION 5. This act shall take effect upon becoming a law, the public welfare requiring it.