

State of Tennessee

PUBLIC CHAPTER NO. 322

HOUSE BILL NO. 817

By Representatives Helton, Crawford, Carr, Freeman, Ramsey, Carter, Rudd, Tillis, Hakeem, Moon, Calfee, Travis, Gloria Johnson

Substituted for: Senate Bill No. 1184

By Senator White

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, relative to property taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-1008(b)(1), is amended by deleting the first sentence and substituting the following:

After a parcel of land has been classified by the assessor of property as agricultural, forest, or open space land under this part, the assessor of property shall record it on a separate list for the classified property. The assessor may record with the register of deeds the application for the classification of the property. However, if the assessor does not record the application, then the property owner shall record with the register of deeds the application for the classification of the property.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring

it.

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PASSED: April 22, 2019

GLEN CASADA, SPEAKER HOUSE OF REPRESENTATIVES

RANDY MCNALLY PEAKER OF THE SENATE

APPROVED this 8th day of May 2019

GOVERNOR BIL ΞΕ.