



State of Tennessee
PUBLIC CHAPTER NO. 297

HOUSE BILL NO. 768

By Representatives Howell, Daniel

Substituted for: Senate Bill No. 907

By Senators Bell, Gardenhire

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 67-5-801, is amended by redesignating the language in subdivision (c)(2) as a new subdivision (c)(2)(A) and adding the following language as a new subdivision (c)(2)(B):

(B) When a mobile home attached to real property as described in § 67-5-802 is used as a residence, the assessor of property may presume the classification is residential.

SECTION 2. Tennessee Code Annotated, Section 67-5-1004, is amended by deleting subdivision (3) and substituting instead the following:

(3) "Forest land" means land constituting a forest unit engaged in the growing of trees under a sound program of sustained yield management that is at least fifteen (15) acres and that has tree growth in such quantity and quality and so managed as to constitute a forest;

SECTION 3. Tennessee Code Annotated, Section 67-5-1006, is amended by deleting subsections (d) and (e) and substituting instead the following:

(d) Any person aggrieved by the denial of an application for the classification of land as forest land has the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the actions of assessors of property or boards of equalization.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to the tax year beginning January 1, 2017.

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PASSED: April 26, 2017



BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES



RANDY MCNALLY
SPEAKER OF THE SENATE

APPROVED this 5th day of May 2017



BILL HASLAM, GOVERNOR