

TENNESSEE STATE BOARD OF EQUALIZATION
NOTICE OF HEARING ON PETITION FOR DECLARATORY RULING
PURSUANT TO T.C.A. §4-5-224

1. Petitioner's name. Petitioner is MEDTRONIC SOFAMOR DANEK USA, INC.

2. Petitioner's attorney:

Robert S. Kirk
Farris Bobango Branan, PLC
999 S. Shady Grove Road, Ste. 500
Memphis, TN 38120

3. Summary of relief requested:

Petitioner requests the Board to construe Tennessee law so as to avoid the accrual of delinquency penalty and interest on additional property taxes due following successful appeal of a back assessment of its business tangible personal property. The Shelby County Trustee has refused to credit tendered payments against the additional tax due and has instead escrowed the payments awaiting further administrative or judicial rulings. Petitioner further requests the Shelby County Trustee be assessed costs of the proceeding and be required to pay petitioner's attorney fees.

4. Summary of statute or regulation at issue:

T.C.A. §67-1-1005 applicable to back assessments states "Additional taxes due as the result of a back assessment or reassessment shall not be deemed delinquent until sixty (60) days after the date notice of taxes arising from the back assessment or reassessment is sent to the taxpayer, unless the back assessment or reassessment resulted from failure of the taxpayer to file the reporting schedule required by law, from actual fraud or fraudulent misrepresentation of the property owner or the property owner's agent, or from collusion between the property owner or the property owner's agent and the assessor. In the latter cases such taxes shall become delinquent as of the date of delinquency of the original assessment."

T.C.A. §67-1-1005 further provides with respect to back assessment appeals "Accrual of delinquency penalty and interest otherwise applicable is suspended while the appeal is pending; but, during such period, simple interest shall accrue in the amount provided in §67-5-1512."

T.C.A. §67-5-1512 (b) relieves taxpayers of delinquency penalty and interest otherwise accruing on property taxes as to property under appeal to the county and state boards of equalization, if the taxpayer pays the full amount of tax prior to the delinquency date or pays the undisputed portion of the tax. Delinquency penalty and interest postponed under this section does not begin to accrue until thirty (30) days after issuance of the final assessment certificate of the State Board of Equalization.

5. Hearing

The Board will convene a contested case in this matter before its hearing officer or administrative judge in Memphis on May 27, 2014. Participation in these proceedings will be limited to persons admitted as parties, and any interested person desiring to participate must request to intervene pursuant to Tenn. Code Ann. §4-5-310. The hearing will be conducted in the manner prescribed by the Uniform Administrative Procedures Act pursuant to further notice which will be provided in writing to persons requesting it.

Any individuals with disabilities who wish to attend or participate in these proceedings should contact the Board to discuss any auxiliary aids or services needed to facilitate such participation. Such initial contact should be made no less than ten (10) days prior to the scheduled meeting date, to allow time for the Board to determine how it may reasonably provide such aid or service. Initial contact may be made with the Board's ADA Coordinator, Amber Crawford, at Ste. 1400, 505 Deaderick St., Nashville, TN 37243-1402, and tele. no. 615/741-6753.

For a copy of the notice of hearing, contact: Kelsie Jones, Ste. 900, 312 Rosa L Parks Ave., Nashville, TN 37243-1102, and tele. no. 615/747-5379.

I certify that this is an accurate and complete representation of the intent and scope of these proceedings by the State Board of Equalization.

Kelsie Jones
Kelsie E. Jones, Executive Secretary
State Board of Equalization

Subscribed and sworn to before me this the 19th day of May, 19 2014

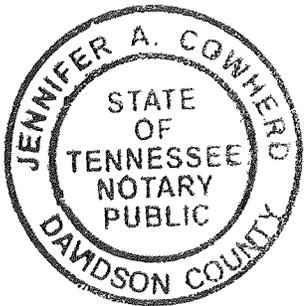
Jennifer A. Cowherd
Notary Public

My commission expires: 11-3-2015

The notice of declaratory proceedings set out herein was properly filed in the Department of State on the 19th day of May, 19 2014.

Tre Hargett
Tre Hargett
Secretary of State

By: _____



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