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312 Rosa L. Parks Avenue, 8th Floor Tennessee Tower
Nashville, TN 37243
Phone: 615-741-2650
Fax: 615-741-5133
Email: sos.information@state.tn.us

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Sequence Number: 02-02-11
Rule ID(s): 4903
File Date: 02/01/2011
Effective Date: ~~05/02/2011~~

05/17/2011

Rulemaking Hearing Rule(s) Filing Form

Rulemaking Hearing Rules are rules filed after and as a result of a rulemaking hearing. TCA Section 4-5-205

Agency/Board/Commission:	State Board of Equalization
Division:	
Contact Person:	Kelsie Jones, Executive Secretary
Address:	Ste. 1700, 505 Deaderick St., Nashville, TN
Zip:	37243-1402
Phone:	615-747-5379
Email:	kelsie.jones@tn.gov

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
0600-08	Exemptions
Rule Number	Rule Title
0600-08-.01	Application Form and Fees

Substance of rule amendments:

Rule 0600-08-.01 would be amended by deleting the third sentence of paragraph (1) and substituting instead the following:

The fee shall be thirty dollars (\$30) for property valued at less than \$100,000, forty-two dollars (\$42) for property valued from \$100,000 to less than \$250,000, sixty dollars (\$60) for property valued from \$250,000 to less than \$400,000, and one hundred twenty dollars (\$120) for property valued at \$400,000 or more.

Authority: T.C.A. §§67-1-305 and 67-5-212 (b).

Legal Contact:

Kelsie Jones, Executive Secretary
State Board of Equalization
Ste. 1700 – 505 Deaderick Street
Nashville, TN 37243-0280
615/532-7160

Contact for disk acquisition: Kelsie Jones

The roll call vote by the Board on these rulemaking hearing rules was as follows:

Board Member	Aye	No	Abstain	Absent
Hargett	x			
Button	x			
Odubeko				x
Trost	x			
Mitchell	x			
Wilson	x			
Lillard				x

I certify that this is an accurate and complete copy of rulemaking hearing rules, lawfully promulgated and adopted by the State Board of Equalization on 10/15/10 and is in compliance with the provisions of TCA 4-5-222.

I further certify the following:

Notice of Rulemaking Hearing filed with the Department of State on: 7/30/10

Notice published in the Tennessee Administrative Register on: _____

Rulemaking Hearing(s) Conducted on: 9/27/10

Date: 10/28/10

Signature: Kelsie Jones

Name of Officer: Kelsie Jones

Title of Officer: Executive Secretary



Subscribed and sworn to before me on: October 28, 2010

Notary Public Signature: Rhonda G. Wright

My commission expires on: July 7, 2014

All rulemaking hearing rules provided for herein have been examined by the Attorney General and Reporter of the State of Tennessee and are approved as to legality pursuant to the provisions of the Administrative Procedures Act, Tennessee Code Annotated, Title 4, Chapter 5.

Robert E. Cooper, Jr.
 Attorney General and Reporter
1-22-11
 Date

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Filed with the Department of State on: 2/1/11

Effective on: ~~5/1/11~~ 05/17/2011

Tre Hargett

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Public Hearing Comments

No comments were received regarding these rule amendments.

Impact on Local Governments

Pursuant to T.C.A. 4-5-220 and 4-5-228 "any rule proposed to be promulgated shall state in a simple declarative sentence, without additional comments on the merits of the policy of the rules or regulation, whether the rule or regulation may have a projected impact on local governments." (See Public Chapter Number 1070 (<http://state.tn.us/sos/acts/106/pub/pc1070.pdf>) of the 2010 Session of the General Assembly)

These rule amendments have no financial impact on local governments.

Regulatory Flexibility Addendum

Pursuant to TCA §4-5-401 et seq., the Board has determined the amendments do not affect small businesses because small businesses are not eligible for property tax exemptions which are the subject of the rules as amended. Further, the amendments merely codify statutory changes.

Additional Information Required by Joint Government Operations Committee

The following information is submitted in compliance with Tenn. Code Ann. §4-5-226:

(A) Brief summary of the rule and a description of all relevant changes in previous regulations effectuated by such rule.

These rule amendments implement Public Ch. 1074 of 2010 by increasing exemption application fees within the range authorized by statute.

(B) A citation to and brief description of any federal law or regulation or any state law or regulation mandating promulgation of such rule or establishing guidelines relevant thereto.

No federal law. State law is Tenn. Code Ann. §67-5-212.

(C) Identification of persons, organizations, corporations or governmental entities most directly affected by the rule, and whether the aforementioned urge adoption or rejection of the rules.

The amendments affect organizations applying for charitable, religious and related property tax exemptions, but these organizations took no position generally on whether the rules should be adopted.

(D) Identification of any opinions of the Attorney General and Reporter or any judicial ruling which directly relates to the rules.

None.

(E) An estimate of the probable increase or decrease in state and local government revenues and expenditures, if any, resulting from the promulgation of this rule, and assumptions and reasoning upon which the estimate is based.

Probable increase of \$18,000, based on average \$15 increase per application times 1,200 applications per year.

(F) Identification of the appropriate agency representative or representatives, possessing substantial knowledge and understanding of the rules.

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(G) Identification of the appropriate agency representative or representatives who will explain the rule at a scheduled meeting of the committees (including address and telephone number).

Same as above.

(H) Contact information

Same as above.

(I) Additional information relevant to the rules will be provided upon request of the committees or committee staff.

CHAPTER 0600-08 EXEMPTIONS, AMENDMENTS ADOPTED 10-15-10

'REDLINE' DEPICTION OF RULES AS AMENDED, PER TCA 4-5-226 (i):

0600-8-.01 APPLICATION FORM AND FEES.

(1) Persons applying for property tax exemption shall apply on a form approved by the Board and pay a fee to defray the expense of processing the application, as provided in this rule. The fee shall be proportionate to the value of the property as estimated by staff based on available information. ~~The fee shall be twenty-five dollars (\$25) for properties valued at less than \$100,000, thirty-five dollars (\$35) for property valued from \$100,000 to less than \$250,000, fifty dollars (\$50) for property valued from \$250,000 to less than \$400,000, and one hundred dollars (\$100) for property valued at \$400,000 or more.~~ The fee shall be thirty dollars (\$30) for property valued at less than \$100,000, forty-two dollars (\$42) for property valued from \$100,000 to less than \$250,000, sixty dollars (\$60) for property valued from \$250,000 to less than \$400,000, and one hundred twenty dollars (\$120) for property valued at \$400,000 or more. The fee shall be due upon the filing of the application.

(2) If the Board determines that the cost associated with processing exemption applications in a given year was less than the amount of fees paid, the excess of fees paid over cost shall be refunded ratably to each payor during the year.