

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 PRO-SERVE, INC.
- 2. Petitioner's attorney:

John J. Cook
 Pietrangelo Cook PLC
 International Place, Tower II
 6410 Poplar Ave., Ste. 190
 Memphis, TN 38119

- 3. Summary of relief requested:

Petitioner requests the Board to construe T.C.A. §67-5-1512 (b) so as to avoid the accrual of delinquency penalty and interest from and after the date petitioner paid undisputed taxes related to petitioner's assessment appeal to the Board for tax year 2001. The Shelby County Trustee has insisted petitioner is not entitled to relief from delinquency penalty and interest because the undisputed tax was not paid before the delinquency date of the 2001 county tax (March 1, 2002). Petitioner requests the Board construe the statute to relieve accrual of delinquency penalty and interest from and after the date of payment of the undisputed tax (May 17, 2004), and requests the Board recalculate taxes already paid so as to give petitioner proper credit under the construction urged by petitioner.

- 4. Summary of statute or regulation at issue:

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. From this point the statute operates differently in counties, including Shelby, larger than 770,000 in population, compared to the rest of the state. In Shelby County, "no hearing shall be held on any appeal until the undisputed portion of the tax has been paid." T.C.A. §67-5-1512 (b)((1)(C). Provisions applicable to the state generally, insofar as relevant to the referenced appeal, provide: 1) it is a condition for appeal that the undisputed portion of the tax be paid before the delinquency date; and 2) failure to pay the undisputed portion of the tax by the time of hearing of the appeal results in dismissal of the appeal.

- 5. Hearing

The Board will convene a contested case in this matter before its hearing officer or administrative judge in Memphis on October 4, 2010. 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, Elaine Driver, 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. 1700, 505 Deaderick St., Nashville, TN 37243-1402, and tele. no. 615/532-7160.

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

Subscribed and sworn to before me this the 6 day of August, 19 2010

Rhonda D. Wright
Notary Public

My commission expires: July 7, 2014

The notice of declaratory proceedings set out herein was properly filed in the Department of State on the 6 day of August, ~~19~~ 2010

Tre Hargett
Tre Hargett
Secretary of State

By: Wm. Hunt, PA

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