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Sequence Number: 02-03-17  
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 File Date: 2-6-17

# Notice of Rulemaking Hearing

Hearings will be conducted in the manner prescribed by the Uniform Administrative Procedures Act, T.C.A. § 4-5-204. For questions and copies of the notice, contact the person listed below.

**Agency/Board/Commission:** State Board of Equalization  
**Division:**  
**Contact Person:** Betsy Knotts, Deputy Executive Secretary  
 312 Rosa L. Parks Avenue, Suite 900  
**Address:** Nashville, TN 37243-1402  
**Phone:** 615-401-5379  
**Email:** Kelsie.Jones@cot.tn.gov

Any Individuals with disabilities who wish to participate in these proceedings (to review these filings) and may require aid to facilitate such participation should contact the following at least 10 days prior to the hearing:

**ADA Contact:** Amber Velotta  
**Address:** Ste. 1400, 505 Deaderick St., Nashville, TN 37243-1402  
**Phone:** 615-401-7925  
**Email:** Amber.Velotta@cot.tn.gov

**Hearing Location(s)** (for additional locations, copy and paste table)

Address 1:	Conference Rm. E, 3 <sup>rd</sup> Floor WR Snodgrass TN Tower		
Address 2:	312 Rosa Parks Avenue		
City:	Nashville, TN		
Zip:	37243		
Hearing Date :	03/31/2017		
Hearing Time:	10:00 A.M.	<input checked="" type="checkbox"/> X CST/CDT	<input type="checkbox"/> EST/EDT

**Additional Hearing Information:**

\_\_\_\_\_

**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
0600-03	Tax Relief
Rule Number	Rule Title
0600-03-.01	Determination of Reimbursable State or Local Property Taxes Provided by Tax Relief Program

0600-03-.02	Definitions
0600-03-.03	Age Requirement
0600-03-.04	Disability Requirement (Non-Veteran)
0600-03-.06	Widow(er) of Disabled Veteran Requirement
0600-03-.07	Certification of Ownership and Residency
0600-03-.08	Income Requirement
0600-03-.11	Acceptance of Property Tax Relief Applications

Substance of Rule Amendments:

Rule 0600-03-.01 is amended by deleting "T.C.A. § 67-673" and substituting in its place "T.C.A. §§ 67-5-701 through 67-5-704".

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.02 is amended by placing the defined terms in alphabetical order.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.02(1) is amended by deleting the comma after "Taxpayer" and by deleting the second sentence.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.02 is amended by deleting paragraph (2) in its entirety.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.02(3) is amended by inserting the word "a" between "for" and "continuous".

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.02(4) is amended by deleting the phrase "which specifies all pertinent data and contains the valid signature of all parties thereto".

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.02(8) is amended by deleting paragraph (8) in its entirety and replacing it with the following language:

"Division" or "Division of Property Assessments" shall mean the Division of Property Assessments in the Office of the Comptroller of the Treasury created by T.C.A. § 67-1-201.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.02(9) is amended by inserting a comma after the first "or".

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.02(10) is amended by deleting paragraph (10) in its entirety and replacing it with the following language:

"Residence" or "Principal Residence" means the dwelling owned and used by the taxpayer as the taxpayer's legal residence during some part of the given tax year for which tax relief is requested.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.02 is further amended by adding the following language as new sentences:

( ) "U.S. Department of Veterans Affairs Aid and Attendance" means that benefit provided to certain veterans under the criteria set forth in 38 C.F.R. § 3.352.

( ) "Submission Date" means the deadline for submission of applications for refunds or presentment of credit vouchers set forth in T.C.A. § 67-5-701(d)(2).

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.03(1) is amended by removing the number (1), adding "or" between "ID;" and "(g)", and by deleting "or (h) other evidence submitted and approved by the Division that offers reasonable proof of age of the applicant".

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.03 is further amended by deleting paragraph (2) in its entirety.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.04(1) is amended by removing the number (1), deleting "May 31 following the taxing jurisdiction's delinquency date" and substituting in its place "the Submission Date", deleting "Veteran's Administration" and substituting in its place "U.S. Department of Veterans Affairs", and deleting the final sentence.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.04 is further amended by deleting paragraph (2) in its entirety.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.06(1) is amended by deleting "Veteran's Administration" and substituting in its place "U.S. Department of Veterans Affairs", adding "or" between "social security card," and "valid military ID card", and deleting ", etc." at the end of the paragraph.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.06(2) is amended by deleting "United States Veterans' Administration" and substituting in its place "U.S. Department of Veterans Affairs".

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.07(1) is amended by deleting "for applications".

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.07(2) is amended by deleting "through the ownership and income information".

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.07(2)(a) is amended by deleting the following sentence: "In the event the deed cannot be located, the applicant must submit an affidavit explaining the circumstances under which the applicant became the owner of the property."

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.07(2)(a) is further amended by deleting "May 31" and substituting in its place "the Submission Date".

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.07(3) is amended by deleting "through the ownership and income information" and adding "that" between "and" and "there".

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.07(4)(c) is amended by deleting from part 1. the following phrase: "(If a title or bill of sale is not

available, an affidavit of purchase or inheritance may be provided.)”

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.07(4) is further amended by deleting paragraph (e) in its entirety.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.08(3) is amended by deleting “AFDC” and inserting “Temporary Assistance for Needy Families, Supplemental Nutrition Assistance Program” in its place, deleting “food stamps,” deleting “VA aid and attendance” and inserting “U.S. Department of Veterans Affairs Aid and Attendance” in its place, and deleting “in effect on January 1, 1992”.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.08(4) is amended by deleting “Veterans Administration” and substituting in its place “U.S. Department of Veterans Affairs”, deleting “taxpayer” and substituting in its place “taxpayer’s spouse”, and deleting the final sentence in its entirety.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.11(1)(b) is amended by deleting “May 31” and substituting in its place “the Submission Date”.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

Rule 0600-03-.11 is further amended by deleting paragraph (4) in its entirety.

Authority: T.C.A. §§ 67-5-701 through 67-5-704.

I certify that the information included in this filing is an accurate and complete representation of the intent and scope of rulemaking proposed by the agency.

Date: 6<sup>th</sup> FEBRUARY 2017

Signature: [Handwritten Signature]

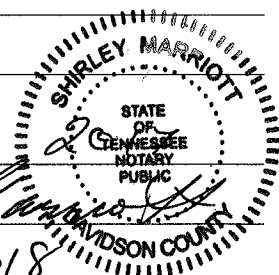
Name of Officer: Betsy Knotts

Title of Officer: Deputy Executive Secretary

Subscribed and sworn to before me on: 6<sup>th</sup> FEBRUARY 2017

Notary Public Signature: [Handwritten Signature]

My commission expires on: 08 MAY 2018



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Tré Hargett  
Secretary of State