

Department of State

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Sequence Number: 08-19-15
Rule ID(s): 6004
File Date: 8/24/15
Effective Date: 11/22/15

Rulemaking Hearing Rule(s) Filing Form

Rulemaking Hearing Rules are rules filed after and as a result of a rulemaking hearing (Tenn. Code Ann. § 4-5-205).

Pursuant to Tenn. Code Ann. § 4-5-229, any new fee or fee increase promulgated by state agency rule shall take effect on July 1, following the expiration of the ninety (90) day period as provided in § 4-5-207. This section shall not apply to rules that implement new fees or fee increases that are promulgated as emergency rules pursuant to § 4-5-208(a) and to subsequent rules that make permanent such emergency rules, as amended during the rulemaking process. In addition, this section shall not apply to state agencies that did not, during the preceding two (2) fiscal years, collect fees in an amount sufficient to pay the cost of operating the board, commission or entity in accordance with § 4-29-121(b).

Agency/Board/Commission:	State Board of Equalization
Division:	
Contact Person:	Kelsie Jones, Executive Secretary
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Revision Type (check all that apply):

- Amendment
- New
- Repeal

Rule(s) Revised (ALL chapters and rules contained in filing must be listed here. If needed, copy and paste additional tables to accommodate multiple chapters. Please enter only ONE Rule Number/Rule Title per row)

Chapter Number	Chapter Title
0600-01	Contested Case Procedures
Rule Number	Rule Title
0600-01-.03	Initiating a Contested Case
0600-01-.17	Fees

Rule 0600-01-.03 Initiating a Contested Case is amended by adding the following language at the end of paragraph (1)(d):

Unless excused on the basis of demonstrated hardship, an electronic filing must be used by any taxpayer filing appeals on more than three parcels in a given year, or by any agent or practitioner filing appeals on more than three parcels in a given year.

Authority: T.C.A. §§ 67-1-305 and 67-5-1412

Rule 0600-01-.17 Fees is amended by deleting the existing language in paragraph (2) and by substituting instead the following:

The initial processing fee shall be seven dollars (\$7) per parcel.

Authority: T.C.A. §§ 67-1-305 and 67-5-1501

* If a roll-call vote was necessary, the vote by the Agency on these rulemaking hearing rules was as follows:

Board Member	Aye	No	Abstain	Absent	Signature (if required)
Bennett				X	
Burchett				X	
Hargett	X				
Lillard	X				
Roberts	X				
Tarwater	X				
Wilson	X				

I certify that this is an accurate and complete copy of rulemaking hearing rules, lawfully promulgated and adopted by the _____ (board/commission/ other authority) on _____ (mm/dd/yyyy), and is in compliance with the provisions of T.C.A. § 4-5-222.

I further certify the following:

Notice of Rulemaking Hearing filed with the Department of State on: 11/10/2014

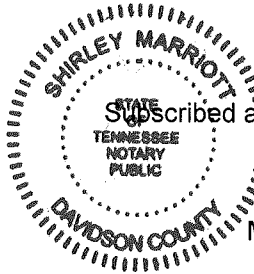
Rulemaking Hearing(s) Conducted on: (add more dates). 01/05/2015

Date: 8-7-15

Signature: Kelsie Jones

Name of Officer: Kelsie Jones

Title of Officer: Exec Sec SBOE



Subscribed and sworn to before me on: 07 AUGUST 2015

Notary Public Signature: Shirley Marriott

My commission expires on: 08 MAY 2018

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.

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Herbert H. Statory III
 Herbert H. Statory III
 Attorney General and Reporter

8/19/2015
 Date

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Filed with the Department of State on: 8/24/15

Effective on: 11/22/15

Tre Hargett
Tre Hargett
Secretary of State

Public Hearing Comments

The Board received public hearing comments on this rule as summarized, with agency response below:

Several registered agents expressed concern about taxpayers that may not have the means or knowledge to complete an electronic filing. Agency Response: The Board proposed the possible alternative of granting an exception from the e-filing requirement in cases of demonstrated hardship.

Regulatory Flexibility Addendum

Pursuant to T.C.A. §§ 4-5-401 through 4-5-404, prior to initiating the rule making process as described in T.C.A. § 4-5-202(a)(3) and T.C.A. § 4-5-202(a), all agencies shall conduct a review of whether a proposed rule or rule affects small businesses.

The Board has reviewed these amendments for impact on small business and determined the impact would be negligible. This conclusion is based on the following findings or assumptions:

- (1) The amendment to Rule 0600-01-.03 gives affected parties the option to request an exception from the e-filing requirement based on demonstrated hardship.
- (2) The amendment to Rule 0600-01-.17 will benefit most small businesses by reducing the initial processing fee from \$9 to \$7.

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)

There is no impact on local government.

Additional Information Required by Joint Government Operations Committee

All agencies, upon filing a rule, must also submit the following pursuant to T.C.A. § 4-5-226(i)(1).

- (A) A brief summary of the rule and a description of all relevant changes in previous regulations effectuated by such rule;

These rules amendments modify existing rules in Board procedures for initiating a contested case by requiring taxpayers, agents or practitioners to use electronic filing when filing property tax appeals on more than three parcels in a given year. These rules delete existing language regarding fees for electronic filing and paper filing and modify existing Board procedures by setting the fee at \$7 regardless of the filing method.

- (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 T.C.A. § 67-1-305.

- (C) Identification of persons, organizations, corporations or governmental entities most directly affected by this rule, and whether those persons, organizations, corporations or governmental entities urge adoption or rejection of this rule;

The rules affect primarily participants in state-level property tax appeals. The only comments received were from agents who expressed concern regarding the requirement of electronic filing for taxpayers filing appeals on more than three parcels in a given year.

- (D) Identification of any opinions of the attorney general and reporter or any judicial ruling that directly relates to the rule;

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. An agency shall not state that the fiscal impact is minimal if the fiscal impact is more than two percent (2%) of the agency's annual budget or five hundred thousand dollars (\$500,000), whichever is less;

- (F) Identification of the appropriate agency representative or representatives, possessing substantial knowledge and understanding of the rule;

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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;

Same as above.

- (H) Office address, telephone number, and email address of the agency representative or representatives who will explain the rule at a scheduled meeting of the committees; and

Same as above.

(I) Any additional information relevant to the rule proposed for continuation that the committee requests.

Will be provided upon request.