

Notice of Rulemaking Hearing
Tennessee State Board of Equalization

There will be a hearing before the Tennessee State Board of Equalization to consider promulgation of rules pursuant to Tenn. Code Ann. §67-1-305. The hearing will be conducted in the manner prescribed by the Uniform Administrative Procedures Act, Tenn. Code Ann. §4-5-204 and will take place in Room 31 of the Legislative Plaza, Nashville, Tennessee, at 1:00 p.m. on the 27th day of October, 2008.

Any individuals with disabilities who wish to 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 37243-0261 and tele. no. 615/401-7738.

For a copy of this notice of rulemaking hearing, contact: Kelsie Jones, Ste. 1700, 505 Deaderick St., Nashville, TN 37243-0280, and tele. no. 615/401-7883.

Substance of Proposed Amendment

Chapter 0600-08
Property Tax Exemptions

Rule 0600-08-.01 Application Form and Fees is amended by adding the following numbered paragraph:

(3) Notwithstanding the value of the property which is the subject of an application, the minimum fee only shall be due when application is made for exemption of property that is exempt at the time of transfer and is being transferred between affiliated institutions with no change in use.

Authority: T. C. A. §67-1-305.

The notice of rulemaking set out herein was properly filed in the Department of State on the 29th day of August, 2008. (08-26-08; DBID 906)