



STATE OF TENNESSEE
STATE BOARD OF EQUALIZATION
9TH FLOOR, W.R. SNODGRASS TN TOWER
312 ROSA L. PARKS AVENUE
NASHVILLE, TN 37243-1102
PHONE (615) 401-7883

Notice: Exemption processing fees

Persons filing applications for property tax exemptions at the State Board of Equalization must pay a **non-refundable** fee to defray part of the cost of processing applications at the state level. The fee is proportionate to the **total appraised value** [land and structure(s) as determined by the County Assessor of Property] of the property being considered for exemption as follows:

<u>Property value</u>	<u>Fee</u>
Less than \$100,000	\$ 30
\$100,000 – less than \$250,000	\$ 42
\$250,000 – less than \$400,000	\$ 60
\$400,000 or more	\$120

1. If the property under consideration makes up more than one parcel on the assessor's records, you must submit a separate application and processing fee for each parcel. However, if the parcels are contiguous, you pay one application processing fee based on the total value of all parcels. If you seek to obtain exemption of buildings under construction or to be constructed, be sure to include the estimated value upon completion in the property value for purposes of the fee calculation.
2. If the property does not have an assessed value set by the local assessor, use the insurance replacement value to determine the applicable application-processing fee.

Remit a check or money order payable to the Comptroller of the Treasury when you file your application.

An additional fee will be due from persons appealing the initial determination on an application.

Authority: Tenn. Code Ann. §67-5-212(b)(2); SBOE Rule 0600-08.-1