

State of Tennessee

PUBLIC CHAPTER NO. 471

SENATE BILL NO. 1173

By Ketron, Yager

Substituted for: House Bill No. 1153

By Gravitt

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, relative to property taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-601(c), is amended by adding the following as a new subdivision:

(7) The unmarried spouse of a deceased owner, occupying the dwelling house as a surviving joint tenant or tenant by the entireties, may continue to reside in the dwelling house without disqualifying the property from the benefits of this subsection (c). The term of occupancy by that spouse shall not be deemed to interrupt the twenty-five-year time period required for continued eligibility of the property for the benefits of this subsection (c).

SECTION 2. Tennessee Code Annotated, Section 67-5-1406, is amended by deleting subsection (a) and substituting instead the following:

(a) The county board of equalization may appoint one (1) or more hearing officers, with approval by simple majority vote of the county commission on a resolution, to conduct preliminary hearings and to make investigations regarding complaints before the board.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to tax years beginning on or after January 1, 2015.

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PASSED: April 22, 2015

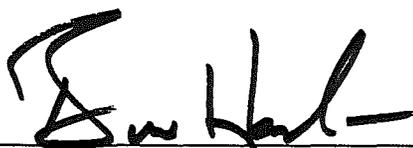


RON RAMSEY
SPEAKER OF THE SENATE



BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 18th day of MAY 2015



BILL HASLAM, GOVERNOR