

STATE OF TENNESSEE
OFFICE OF THE
ATTORNEY GENERAL
P.O. BOX 20207
NASHVILLE, TENNESSEE 37202

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Opinion No. 07-27

Assessor's Deadline for Accepting or Rejecting Amended Tangible Personal Property Schedules

QUESTION

Pursuant to Tenn. Code Ann. § 67-5-903(e), is there a reasonable deadline imposed upon the Assessor of Property to reject an amended tangible personal property schedule or to accept the schedule and make changes in the assessment?

OPINION

No. Tennessee's property tax code imposes no deadline for the Assessor of Property to accept or reject an amended tangible personal property schedule submitted pursuant to Tenn. Code Ann. § 67-5-903(e). Moreover, the code provides no support for the notion that a "reasonable deadline" may be inferred from the relevant statutes.

ANALYSIS

In Tennessee, business taxpayers are required to complete and submit tangible personal property schedules to their local assessors prior to March 1 of each year. *See* Tenn. Code Ann. § 67-5-903(b) (2006). A taxpayer may amend its tangible personal property schedule by filing an amended schedule with the assessor at any time until September 1 of the year following the tax year for which the original schedule was submitted. *See* Tenn. Code Ann. § 67-5-903(e) (2006).

Upon receipt of an amended property schedule, the assessor has two choices. If the assessor agrees with the amended schedule, the assessor shall "revise the assessment and certify the revised assessment to the trustee." Tenn. Code Ann. § 67-5-903(e) (2006). On the other hand, if the assessor does not agree with the amended schedule, the assessor "shall adjust the assessment and give written notice to the taxpayer of the adjusted assessment." *Id.*

Tenn. Code Ann. § 67-5-903(e) provides no deadline for the assessor to accept or reject the amended schedule, and it would be difficult to infer a "reasonable deadline" from the statute. Nevertheless, regardless of any delay by the assessor in acting on an amended property schedule, the property tax code preserves the taxpayer's rights to pursue an administrative appeal of its assessment. Once the assessor makes a determination to accept or reject the amended schedule, and

notifies the taxpayer accordingly, the taxpayer may appeal this determination “to the local and state boards of equalization in the manner otherwise provided by law.” *Id.* If, as is likely, the assessor fails to take this action in time for the taxpayer to appeal to the local board of equalization, the code gives the taxpayer the “right to appeal directly to the state board of equalization at its next regular session,” Tenn. Code Ann. § 67-5-508(b)(2) (2006), provided the taxpayer files its appeal within forty-five days after notice of the assessor’s action is sent. Tenn. Code Ann. § 67-5-1412(e) (2006).

Although the code carefully preserves the taxpayer’s rights of appeal regardless of when the assessor acts on an amended property schedule, nothing in the current code can be read to impose a definite deadline on the assessor’s action.

ROBERT E. COOPER, JR.
Attorney General and Reporter

MICHAEL E. MOORE
Solicitor General

MARY ELLEN KNACK
Assistant Attorney General

Requested by:

The Honorable John S. Wilder
State Senator
2 Legislative Plaza
Nashville, Tennessee 37243