

**STATE OF TENNESSEE**  
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Opinion No. 13-103

Meaning of Obvious Clerical Mistakes Under Tenn. Code Ann. § 67-5-509(f)

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**QUESTION**

What is the definition of “obvious clerical mistakes” as referenced by Tenn. Code Ann. § 67-5-509(f)?

**OPINION**

Obvious clerical mistakes correctable under Tenn. Code Ann. § 67-5-509 include only those errors that are “apparent from the face of the official tax and assessment records” and that involve “no judgment of or discretion by the assessor.” Such errors could include, but are not limited to, obvious typographical errors, mathematical miscalculations, misplacements of decimal points, transpositions of numbers, and misspellings.

**ANALYSIS**

The provisions of Tenn. Code Ann. § 67-5-509 provide a mechanism for correcting errors that appear on the face of assessment records and tax rolls without the necessity of an appeal to the county board of equalization. Whenever the assessor discovers “that there has been an error or omission in the listing, description, classification or assessed value of property or any other error or omission in the tax rolls,” the assessor shall initiate a correction of assessments in the manner described in the statute. Tenn. Code Ann. § 67-5-509(c)(1). If the taxpayer discovers an error, the taxpayer must request a correction of assessments prior to March 1 of “the second year following the tax year for which the correction is to be made.” Tenn. Code Ann. § 67-5-509(d). If the assessor discovers the error, the assessor must initiate a correction of assessments prior to the same deadline. *Id.*

The statute describes what types of errors are correctable pursuant to this procedure:

Errors or omissions correctable under this section include only obvious clerical mistakes, involving no judgment of or discretion by the assessor, apparent from the face of the official tax and assessment records, such as the name or address of an owner, the location or physical description of property, misplacement of a decimal point or mathematical miscalculation, errors of classification, and duplicate assessment. Errors or omissions

correctable under this section do not include clerical mistakes in tax reports or schedules filed by a taxpayer with the assessor.

Tenn. Code Ann. § 67-5-509(f).

As suggested by the statute, obvious clerical mistakes could include typographical errors, mathematical miscalculations, misplacements of decimal points, transpositions of numbers, and misspellings. Clerical mistakes may relate to any information contained in the assessment, including the owner's identity and address, the property's location, physical description, classification, and any amounts or calculations relating to the valuation and assessment of the property. Clerical mistakes must appear on "the face of the official tax and assessment records," however, and must not involve the "judgment of or discretion by the assessor." *Id.*

To date, the appellate courts of this state have had little opportunity to interpret the language of Tenn. Code Ann. § 67-5-509. Nevertheless, prior opinions of this Office provide some guidance as to the types of errors that are not correctable under the statute. Only errors or omissions that are "ascertainable from the face of the assessment records" may be corrected under Tenn. Code Ann. § 67-5-509. Tenn. Att'y Gen. Op. 87-90, at 4 (May 14, 1987). The statute does not provide relief to a taxpayer who wishes to challenge the basis or methodology behind a reappraisal of property for a given tax year. *See* Tenn. Att'y Gen. Op. 83-45, at 4 (Jan. 25, 1983). The statute likewise does not provide relief to a taxpayer who fails to appeal an assessment to the county board of equalization, even where appeals for other tax years have resulted in a reduced valuation. *See* Tenn. Att'y Gen. Op. 07-37, at 1-2 (Mar. 26, 2007). These decisions make clear that "the correction of errors statute was not intended to circumvent, or to provide an alternative to the equalization and assessment review functions of the county and state boards of equalization." Tenn. Att'y Gen. Op. 87-90, at 5.

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