

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

**VIVIAN M. WILHOITE
PROPERTY ASSESSOR**



**DIVISION OF ASSESSMENTS
REAL & PERSONAL PROPERTY**

To Whom It May Concern:

Thank you for your interest as a representative of a religious, charitable, scientific, or educational non-profit organization in having a parcel(s) exempted from property taxation. For a parcel to receive exempt status, an application must be filed with the Tennessee State Board of Equalization (SBOE) for each parcel exemption is sought.

There are two ways you may file an exemption application with the SBOE.

You may file an online application using the following links:

<https://comptroller.tn.gov/boards/state-board-of-equalization/property-tax-exemptions.html>
https://smartfile.cot.tn.gov/smartfile/Filing/FilingType/Info/2024_EXEMPTION_APPLICATIONS

If you would prefer not to use the online option, please download, print, and complete the attached pdf of the official paper application. Along with the completed application(s), please include the fee per the attached schedule (based upon the Assessor's appraised value of the parcel) made payable to Comptroller of the Treasury. If you are filing for more than one parcel, the appraised values of the parcels may be combined to provide a more-favorable fee amount. Notice there are some supporting documents that you are required to submit along with the completed application(s): deed(s), charter/bylaws or a paragraph concerning how the organization is governed, a simple income/expense statement or IRS Form 990, and a photo of each parcel. If you need the Assessor's appraised value, acreage of the parcel, and/or a copy of the deed, you may access this information by searching your parcel(s) by owner's name, address, map/parcel number (Trustee's account number) here: <https://www.padctn.org/prc/#/search/1>. I would encourage you to make a copy of the completed packet for your records before you send it to the address at the top left of the first page of the application.

If you have any questions, please let me know. My phone number is: 615-880-2393.

Thanks,

A handwritten signature in black ink, appearing to read "John Cantrell".

John Cantrell

Application for Property Tax Exemption



State Board of Equalization

Cordell Hull Building
425 Rep. John Lewis Way N.
Nashville, TN 37243
Phone: (615) 401-7883
Website: <http://www.comptroller.tn.gov/SBOE/>

For Official Use Only

RECORD #: _____

FEE: _____

Property Location: _____ County

Property Type: () Real Property () Personal Property

PARCEL IDENTIFICATION					
Control Map	Group	Parcel	Property Identifier	Special Interest	Acres

Personal Property Account/Identification Number (if applicable): _____

1. Total Appraised Value of Property: _____

2. Applicant's Name: _____

3. Applicant's Address: _____

Street Address
City: _____ State: _____ Zip Code: _____

4. Address of Property: Check if same as above

Street Address
City: _____ State: _____ Zip Code: _____

5. Contact Information:

Mr. () Ms. () Mrs. () _____
First Name Last Name

Telephone Number: _____ Email Address: _____

Address: _____

Street Address
City: _____ State: _____ Zip Code: _____

6. Type of Organization: () Religious () Charitable () Scientific () Educational () Other-Explain

7. Is the organization incorporated? () Yes () No

8. Type of exemption applied for: () Religious () Charitable () Scientific () Educational

If applying for religious exemption, please respond to items 9 and 10. Otherwise, move ahead to item 11.

9. Was property exempt under the previous owner? () Yes () No

10. Has the organization previously applied for exemption of this or any other property? () Yes () No

11. Was the subject property purchased as a replacement for property owned by the organization and previously approved for exemption? () Yes () No

12. Describe current use of any structures, state the frequency of use, and provide the date use began. (Additional pages as necessary)

13. Describe current use of the land, state the frequency of use, and provide the date use began. (Attach additional pages as necessary)

14. Is any portion of this property used by or leased to another person or entity? () Yes () No
If yes, a copy of the lease agreement or any other written agreement regarding use **MUST** be submitted with this application.

If there is no lease or written agreement regarding use, please provide a written explanation. (Attach additional pages as necessary)

15. The applicant **MUST** submit copies of the following documents:

- If the application is for exemption of real property, a copy of the warranty or quitclaim deed that evidences the organization's ownership of the property. The deed of trust is not sufficient proof of ownership.
- If the organization is incorporated, a copy of the corporate charter and bylaws.
- If the organization is unincorporated, a copy of any document(s) explaining the organization's governing structure.
- Financial information for the last fiscal year (i.e. Form 990 if required by IRS, budget, income/expense statement).
- Photograph of property
- For personal property only applications, a listing of the applicable personal property (i.e. personal property schedule, itemized list etc.)

AFFIDAVIT: I do hereby verify that the foregoing statements are true and correct to the best of my knowledge and belief.

_____ Date

_____ Signature

FOR OFFICIAL USE ONLY

- () APPROVED:
- () DENIED:
- () PARTIAL:

EFFECTIVE DATE OF EXEMPTION: _____

COMMENTS:

By _____
State Board Designee

Exemption Application Instructions and Fee Information



State Board of Equalization

Cordell Hull Building
425 Rep. John Lewis Way N.
Nashville, TN 37243
Phone: (615) 401-7883
Website: <http://www.comptroller.tn.gov/SBOE/>

Persons filing for property tax exemption at the State Board of Equalization must pay a **non-refundable** fee to defray part of the cost of processing the application. If seeking exemption of multiple parcels, a separate application is required for each parcel. When a filing includes more than one application, the total fee due is based on the aggregate value of all parcels included in the filing. The fee is proportionate to the **total appraised value** of the parcel or parcels 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

If the local assessor has not valued the property, the applicant may use the insurance replacement value to determine the appropriate processing fee.

The applicant should include the **estimated value upon completion** of any buildings currently under construction or to be constructed on the subject parcel(s) in the **total appraised value**.

The applicant must remit the appropriate processing fee to the State Board of Equalization at the time of filing an application. Checks and money orders shall be made payable to the Comptroller of the Treasury.

An additional fee will be due from applicants appealing the initial determination on an application.
Authority: Tenn. Code Ann. § 67-5-212(b)(2); SBOE Rule 0600-08.-1

Payment of Taxes While an Exemption Application or Appeal is Pending

For purposes of Tenn. Code Ann. § 67-5-212, we treat applications for exemption in the same manner as appeals. Property tax assessments which are under appeal or which are subject to an application for exemption before the State Board are not considered delinquent if the taxpayer has tendered at least the undisputed portion of tax. In many exemption cases, there is no undisputed portion because the applicant is seeking full exemption from property taxes and is, therefore, disputing the entire amount of the assessment. In the case of an application for full exemption, the applicant may choose either to pay the taxes under protest or not to pay the taxes while the exemption application or appeal is pending. When the State Board of Equalization issues a final determination, the taxpayer will receive a refund of any overpayment or will owe the amount of any underpayment of taxes, along with interest at the rate provided by law.

TENNESSEE STATE BOARD OF EQUALIZATION

DETERMINING PROPERTY TAX EXEMPTION EFFECTIVE DATES

The effective date for property tax exemptions is determined on the basis of T.C.A. §67-5-212(b)(3), which provides, in relevant part, as follows:

- (A) Any institution claiming an exemption under this section which has not previously filed an application for and been granted an exemption for a parcel must file an application for exemption with the state board of equalization by **May 20 of the year for which exemption is sought**. If the application is approved, the exemption will be effective as of January 1 of the year of application or as of the date the exempt use of such parcel began, whichever is later. If **application is made after May 20 of the year for which exemption is sought**, but prior to the end of the year, the application may be approved but will be effective for only a portion of the year determined as follows:
- (i) **If application is filed within thirty (30) days after the exempt use of the property began, exemption will be effective as of the date the exempt use began or May 20, whichever is later; or**
 - (ii) **If application is filed more than thirty (30) days after the exempt use began, the exemption will be effective as of the date of application.**
- (B) If a religious institution acquires property that was duly exempt at the time of transfer from a transferor who had previously been approved for a religious use exemption of the property, or if a religious institution acquires property to replace its own property exempt property, then the effective date of exemption shall be three (3) years prior to the date of application, or the date the acquiring institution began to use the property for religious purposes, whichever is later. The purpose of this subdivision (b)(3) is to provide continuity of exempt status for property transferred from one exempt religious institution to another in the specified circumstances. For purposes of this subdivision (b)(3), property transferred by a lender following foreclosure shall be deemed to have been transferred by the foreclosed debtor, whether or not the property was assessed in the name of the lender during the lender's possession.

Although a party has the right to appeal the indicated effective date of an exemption, please keep in mind that the State Board of Equalization is bound by the terms of the quoted statute. A party may initiate an appeal by visiting by visiting <https://www.comptroller.tn.gov/boards/state-board-of-equalization/property-tax-exemptions.html> and clicking the "Exemption Appeal" link. The appeal must be filed within ninety (90) days from the date of the initial determination letter. A hearing will be scheduled before an administrative judge. Parties to the hearing may appeal to be heard in person or be represented by an attorney.

The address is State Board of Equalization, Cordell Hull Building, 425 Rep. John Lewis Way North, Nashville, TN 37243. The telephone number is (615)-401-7883.