



State of Tennessee

PUBLIC CHAPTER NO. 259

SENATE BILL NO. 397

By Kyle, Walley, Rose, Taylor

Substituted for: House Bill No. 33

By Gant, Thompson, Moody, Miller

AN ACT to amend Tennessee Code Annotated, Title 58, Chapter 2 and Title 67, Chapter 5, relative to property assessment.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 5, Part 6, is amended by adding the following new section:

(a) Countywide emergency response frameworks must include assessors of property at the option of an assessor to monitor events related to disasters or emergencies that have affected or have the potential to affect the condition of real or tangible personal property within individual assessors' jurisdictions.

(b) Assessors of property and county emergency management officials shall coordinate when their respective jurisdictions conduct joint preliminary damage assessments. Final copies of joint preliminary damage assessments must be made available to assessors upon request.

(c) Assessors of property, through coordination with county emergency management officials, have unrestricted rights in the performance of official duties to enter and inspect property within disaster areas to include all property having been affected or potentially affected by disaster or other related events.

SECTION 2. Tennessee Code Annotated, Section 67-5-303(a), is amended by adding the following new subdivision:

(4) All records held, maintained, or created by county and municipal public agencies must be made available to assessors of property for the purposes of property valuation and all other official duties.

SECTION 3. Tennessee Code Annotated, Section 67-5-603, is amended by adding the following new subsection:

(d) In the case of damage as a result of a disaster declared by the president of the United States, the annual assessment of an affected building or improvement in a county included in the presidential declaration must be prorated as otherwise provided in subsection (a), for the actual time the building or improvement is destroyed and not replaced, or the actual time the building or improvement is substantially damaged, notwithstanding the building or improvement is restored or replaced by September 1; provided, the total time the building or improvement is destroyed or damaged and not replaced or restored, exceeds thirty (30) days. The owner must apply for this relief to the assessor of property by September 1 using a form approved by the director of the state division of property assessments. This subsection (d) shall not take effect as to any particular county or municipality unless approved by a two-thirds (2/3) vote of its governing body following the disaster being declared by the president of the United States.

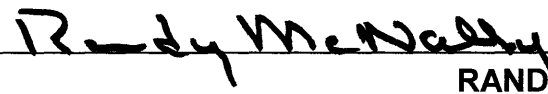
SECTION 4. Tennessee Code Annotated, Section 67-5-606, is amended by adding the following new subsection:

() In the case of damage as a result of a disaster declared by the president of the United States, the annual assessment of commercial and industrial tangible personal property that is destroyed, demolished, or substantially damaged as a result of being located in a county included in the presidential declaration shall be prorated as otherwise provided in subsection (a), for the actual time the qualifying personal property is not replaced or restored notwithstanding that such personal property is replaced or restored by September 1, if the total time the qualifying personal property is not replaced or restored exceeds thirty (30) days. The owner must apply for this relief to the assessor of property by September 1 of the following year using a form approved by the director of the state division of property assessments. The owner shall provide the assessor of property a listing of the destroyed, demolished, or substantially damaged personal property for which the proration is sought. This subsection (c) shall not take effect as to any particular county or municipality unless approved by a two-thirds (2/3) vote of its governing body following the disaster being declared by the president of the United States.

SECTION 5. This act takes effect upon becoming a law, the public welfare requiring it, and applies to the tax year beginning on January 1, 2023.

SENATE BILL NO. 397

PASSED: April 17, 2023



RANDY McNALLY
SPEAKER OF THE SENATE



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 28th day of April 2023



BILL LEE, GOVERNOR