

# 2018 APPEAL DEADLINE: JUNE 29, 2018

You may file your appeal by one the following methods:

- **Online** - Appeals may be filed online at [boe.shelbycountyttn.gov/eFile](http://boe.shelbycountyttn.gov/eFile). Online filings must be submitted by midnight of the deadline.
- **By Mail** - Appeal forms may be mailed to the BOE Office. Envelopes must be postmarked by midnight of the deadline.
- **In Person** - Appeal forms may be delivered in person, between May 1st and the deadline, to the BOE Office. Open 8:00 a.m. to 4:30 p.m. Monday – Friday.

## **PROPERTY OWNERS OR REPRESENTATIVES WITH MORE THAN 100 APPEALS MUST FILE ONLINE**

### **RETURN PETITION TO:**

SHELBY COUNTY BOARD OF EQUALIZATION  
1075 MULLINS STATION ROAD, SUITE C-142, MEMPHIS, TN 38134  
(901) 222-7300

**PARCEL ID NUMBER :** \_\_\_\_\_ ( File separate form for each parcel)

**PROPERTY CLASS:** RESIDENTIAL \_\_\_ FARM \_\_\_ COMMERCIAL \_\_\_ INDUSTRIAL \_\_\_ MULTIPLE \_\_\_ EXEMPT \_\_\_

**What is the current use of the property?** \_\_\_\_\_

<b>PROPERTY ADDRESS</b> _____	<b>OWNER'S NAME</b> _____	
<b>IN CARE OF</b> _____	<b>HOME PHONE</b> _____	<b>BUSINESS PHONE</b> _____
<b>MAILING ADDRESS</b> _____	<b>CITY/STATE</b> _____	<b>ZIP</b> _____

**The undersigned is the owner or representative of the real estate described herein and submit the following information; said real estate has been appraised by the Assessor for tax year 2018 \$** \_\_\_\_\_

**The Tennessee Code Annotated 67-5-1407 requires that property owners base their complaints on one or more of the following reasons, please check all that apply:**

- A.  THE ABOVE PROPERTY IS APPRAISED AT MORE THAN ITS TOTAL FAIR MARKET VALUE.  
B.  PROPERTY OTHER THAN PROPERTY OWNED BY THE TAXPAYER HAS BEEN ASSESSED ON BASIS OF APPRAISED VALUES WHICH ARE LESS THAN FAIR MARKET VALUE.  
C.  IS NOT PROPERLY CLASSIFIED.

**Fair Market Value is briefly defined as what a willing buyer will pay a willing seller on the open market. What, in your opinion, is the market value of the property as of January 1<sup>st</sup>? \$** \_\_\_\_\_

**PLEASE BRING SUPPORTING DOCUMENTATION TO HEARING. FAILURE TO PROVIDE SUFFICIENT EVIDENCE MAY RESULT IN AN AFFIRMATION OF THE CURRENT VALUE.** Assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value may not be relevant or sufficient evidence to prove market value.

No hearing will be held until undisputed taxes are paid (minimum prior year taxes) and no delinquent taxes have accrued; taxes **should** be current.

Signature of Owner or Representative \_\_\_\_\_ Date \_\_\_\_\_

**Representatives must file letter of authorization with each appeal.**

**Rev 4/18**