

# Tennessee Code Annotated



67-5-212. Religious, charitable, scientific, educational institutions - Assessment Act.

(a) (1) (A) There shall be exempt from property taxation the real and personal property, or any part thereof, owned by any religious, charitable, scientific or nonprofit educational institution which is occupied and used by such institution or its officers purely and exclusively for carrying out thereupon one (1) or more of the purposes for which the institution was created or exists, or which is occupied and used by another exempt institution purely and exclusively for one (1) or more of the purposes for which it was created or exists under an arrangement where under the owning institution receives no more rent than one dollar (\$1.00) per year; provided, that the owning institution may receive a reasonable service and maintenance fee for such use of the property; and provided further, that no church shall be granted an exemption on more than one (1) parsonage, which shall include not more than three (3) acres of land except as hereinafter provided; and provided further, that no property shall be totally exempted, nor shall any portion thereof be pro rata exempted, unless such property or portion thereof is actually used purely and exclusively for religious, charitable, scientific or educational purposes.

(b) (1) Any owner of real or personal property claiming exemption under this section or § 67-5-207, § 67-5-213 or § 67-5-219 shall file an application for the exemption with the state board of equalization on a form prescribed by the board, and supply such further information as the board may require to determine whether the property qualifies for exemption. No property shall be exempted from property taxes under these sections unless the application has been approved in writing by the board. A separate application shall be filed for each parcel of property for which exemption is claimed. An application shall be deemed filed on the date it is received by the board or, if mailed, on the postmark date. The applicant shall provide a copy of the application with any supporting materials to the assessor of property of the county in which the property is located. An application for exemption pursuant to this section or any other section referring to these procedures shall be treated as an appeal for purposes of § 67-5-1512.

For more information:

....about your **property appraisal** or **assessment**, or if you need assistance in filling out the **exemption application forms** contact:

Hawkins County  
Assessor of Property  
Courthouse Annex Room 201  
110 E. Main St.  
Rogersville, TN 37857  
272-8505

....about **exemption qualifications, necessary documents**, or if you have any other questions regarding your organization's exemption application contact:

Office of the  
Executive Secretary  
State Board of Equalization  
Ste 1600, James K. Polk Bldg  
505 Deaderick St.  
Nashville, TN 37243—0208  
(615) 401-7883



Hawkins County  
Assessor of Property

Brochure # 2



Hawkins County  
Assessor of Property

# Property Tax Exemptions in Tennessee

Eligibility Requirements and  
Application Procedures for Tax  
Exemption of Religious, Charitable,  
Educational, or Scientific Institution  
Owned Property



$2 + 2 = 4$



# Frequently Asked Questions

**Q:** What type of organizations are eligible for exemption from property taxation ?

**A:** Religious, charitable, scientific or nonprofit educational institutions may apply to have property owned by that organization exempt from property taxes if the property is currently being used exclusively to carry out one or more of the purposes for which the organization was created. This can include allowing another exempt institution to use the property for a purpose for which that organization was created, provided the owning institution receives no more than one dollar (\$1.00) in rent per year (the owner may receive a reasonable fee for maintenance and service). The three key provisions are:

1. Owned by a religious, charitable, scientific or educational institution.
2. Currently being used for a purpose for which that organization exists.
3. The owning organization must apply to the State Board of Equalization and receive approval in writing.

**Q:** Wouldn't *any* property owned by a tax exempt organization be automatically exempted from property taxes ?

**A:** Not necessarily. The primary consideration is "current use". For example, if a church buys a vacant site with the intention of building a new church there in the future, the property would not be able to be exempted until the new building is completed and ready for use. And even then, if the site were several acres in size and only a portion of the land was being used for the actual church buildings, parking lots, athletic fields, etc., the excess land may still be taxable until it also is put to a use that would warrant exemption.

**Q:** How does an organization apply for exemption ?

**A:** Exemption application forms and instructions for completing them are available in the Assessor of Property's office. After the form is filled out by the requesting institution, one copy is filed with the State Board of Equalization for a decision and the other is filed with the Assessor of Property. All applications and supporting documentation should be filed by May 20th of the tax year for which the exemption is being sought. A separate application must be filled out for each parcel of property being requested for consideration.

**Q:** What documents or other material should be provided with application ?

**A:** Copies of the following documents should accompany the organization's application to the State Board, as well as the copy filed with the Assessor:

- Deed of Ownership
- Articles of Incorporation (if applicable)
- Organization's By Laws (if applicable)
- I.R.S. Tax Exempt Letter
- Income and Expense Statement or I.R.S. Information Return
- Photograph (s) of the property

**Q:** After the exemption is approved, how often is the property owner required to update the record or re-apply.

**A:** Once an exemption is approved it is not necessary to reapply each year. If there are changes, however, in the ownership or use of the property which might affect the property's exempt status, it is the organization's responsibility to promptly notify both the Assessor of Property and the State Board of Equalization.



## Important Dates

---

**1 January :** Date of Assessment  
*TCA 67-5-504*

**20 May :** Assessor lists all property and notifies property owners of any changes in their assessments.  
*TCA 67-5-504 & TCA 67-5-508*

**1 June :** County Board of Equalization meets for approximately two weeks to consider appeals and certify values.  
*TCA 67-1-404 & TCA 67-5-1410*

**July :** County Commission and City Council set their respective tax rates.  
*TCA 67-5-510*

**1st Monday in October :** Taxes become due and payable.  
*TCA 67-5-807 & TCA 67-1-701*

**1 March (following year) :** County taxes become delinquent, penalty and interest begin to accrue.  
*TCA 67-1-801*

**1 June (following year) :** City taxes become delinquent, penalty and interest begin to accrue.  
*TCA 67-1-801*

---