

How Can I Appeal My Property Value?

You may appeal the Assessor's valuation of your property by timely filing a complete appeal petition with the County Board of Equalization. There is no fee charged for filing an appeal. Forms are available from the Board of Equalization or download from the *Forms* section on our website. You may file your appeal by one of the following methods:

Online - Appeals may be filed online at boe.shelbycountyttn.gov/eFile. Online filings must be submitted by midnight of the deadline. The BOE strongly encourages property owners to use the BOE On-Line System to file their appeal. The process is simpler, faster and will generally provide an earlier hearing date. The system permits the taxpayer to upload supporting documentation directly to the BOE's system.

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.

By Mail - Appeal forms may be mailed to the BOE Office. Envelopes must be postmarked by midnight of the deadline.

Please visit our website for additional information and frequently asked questions (FAQ's).

Helpful Phone Numbers And Email Addresses

Shelby County Assessor
www.assessor.shelby.tn.us
(901) 222-7000

Shelby County Trustee
www.shelbycountytrustee.com
(901) 222-0200

City of Memphis Treasurer
epayments.memphistn.gov/property/
(901) 522-1111

TN State Board of Equalization
www.comptroller.tn.gov/sboe/
(615) 401-7883

Shelby County Board of Equalization



The Board & Appeals Process

Shelby County Board of Equalization
1075 Mullins Station Rd., Suite C-142
Memphis, TN 38134
(901) 222-7300

Website
boe.shelbycountyttn.gov

Real Property E-File Site
boe.shelbycountyttn.gov/eFile

Personal Property E-File Site
boe.shelbycountyttn.gov/PPeFile

Authority & Function

State law established the Board of Equalization to examine, compare and equalize the county property assessments as certified by the Shelby County Assessor and to provide citizens the opportunity to appeal and have a hearing regarding the assessed value of their property.

Mission Statement:

The Board of Equalization is committed to performing its duties in a fair, efficient and expeditious manner so the citizens of Shelby County receive the highest level of service.

Tameaka Stanton-Riley, Administrator
Dorothy Donald, Supervisor

Full Board Members

Glen Bascom (Arlington)

William Boyd (Memphis)

Reginald Clark (Shelby County)

Charles Howard Davis (Memphis)

David Newsom (Shelby County)

Floyd Ramage (Germantown)

Ed Simmons (Memphis)

Maria Stewart (Shelby County)

John White (Bartlett)

Appeals Process

Appeals of **2023** property assessments may be filed from **May 1, 2023 through June 30, 2023**. An appeal may result in the assessment increasing, decreasing or remaining unchanged.

If the property owner will be represented by anyone, the appeal must include a written authorization designating the representative and be signed by the owner.

Hearings will be scheduled starting in June. Notice of hearing dates are sent out at least two weeks prior to the scheduled date. All documentation to be considered for a hearing must be provided at the hearing. Hearing decisions are made promptly after the hearing and a notice of the decision is mailed which includes explanation of further appeal rights.

Please note that it is generally not practical to reschedule hearings.

Types of Evidence

The issue before the Board is the market value of your property. It is important to keep in mind that, by law, the Assessor is presumed to be correct. **The burden of proof is on you.** Successful evidence includes:

Real Property ~

- Comparable sales *the most weight will be given to 2021 & 2022 qualified sales*
- Photographs of features or conditions that you believe diminish your property's market value
- Independent appraisals
- Estimates of cost to repair building or land defects
- Maps or pictures showing proximity to high traffic areas, access limitations, etc.
- Letters or documents from government agencies and/or experts regarding development limitations
- Deeds describing easements that impact your value
- Rent rolls and expense statements for commercial and income producing properties
- Evidence of errors in the physical characteristics of the property as listed on your assessment record

Personal Property ~

- Personal property schedule
- Photographs of your personal property
- Balance sheet
- Listing of all assets used in business
- Purchase agreement for assets