

TAX YEAR 2023
PERSONAL PROPERTY PETITION
APPEAL DEADLINE: JUNE 30, 2023

Rev 4/23

You may file your appeal by one the following methods:

- **Online** - Appeals may be filed online at boe.shelbycountyttn.gov/PPeFile. 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 Rd., Suite C-142
Memphis, Tennessee 38134

Documentation relating to the value of this property should be **completed and attached to this form when filed.**

PARCEL ID NUMBER: _____ (File a separate form for each parcel)

**FIRM OR
TRADE NAME
BUSINESS
LOCATION**

**IN CARE
OF**

**HOME
PHONE**

**BUSINESS
PHONE**

**MAILING
ADDRESS**

**CITY/
STATE**

ZIP

IF APPEAL IS BEING FILED BY A REPRESENTATIVE PLEASE LIST FIRM NAME AND/OR REPRESENTATIVE NAME AND ADDRESS:

The undersigned is the owner or representative of the firm or trade described herein and submits the following information: said personal property estate has been **appraised** by the Assessor for tax year **2023** at \$ _____

This petition is being filed as (check one of the following):

- A Personal Property Schedule was not filed by March 1, 2023 as required by TCA §67-5-903.
- The property has been erroneously classified or sub-classified.
- The property has been assessed on the basis of an appraised value that is more than the basis of value provided for in TCA §67-5-601 and TCA §67-5-602.
- Property other than property owned by the taxpayer has been assessed on the basis of appraised values which are less than the basis of value provided for in TCA §67-5-601 and TCA §67-5-602.
- Property has been assessed which should be lawfully exempt from assessment and taxation.

Owner's Opinion of Value as January 1, 2023 \$ _____

The undersigned appeals to the Shelby County Board of Equalization upon the following grounds: (written statement)

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.