



**State of Tennessee**  
**Department of State**

Administrative Procedures Division  
312 Rosa L. Parks Avenue  
William R. Snodgrass Tower  
Nashville, Tennessee 37243-1102  
Phone: (615) 741-7008/Fax: (615) 741-4472

**June 11, 2026**

Charlie Butler  
5011 Dell Drive  
Mount Juliet, TN 37122  
Sent via email only to: charlie-  
rebecca@hotmail.com

Rutherford County Assessor's Office  
c/o Rob Mitchell  
319 N. Maple Street, Suite 200  
Murfreesboro, TN 37130  
Sent via email only to:  
rmitchell@rutherfordcountyttn.gov

Robin Pope  
Executive Director, State Board of Equalization  
Cordell Hull Building  
425 Rep. John Lewis Way North  
Nashville, TN 37243  
Sent via email only to: Address on File

**RE: CHARLIE BUTLER V. RUTHERFORD COUNTY ASSESSOR'S OFFICE, APD  
Case No. 53.02-260293J**

Enclosed is an *Initial Order*, including a *Notice of Appeal Procedures*, rendered in this case.

Administrative Procedures Division  
Tennessee Department of State

Enclosure(s)

**BEFORE THE ADMINISTRATIVE JUDGE ON BEHALF OF  
THE TENNESSEE STATE BOARD OF EQUALIZATION**

**IN THE MATTER OF:**

**CHARLIE BUTLER,**  
*Petitioner,*

**v.**

**RUTHERFORD COUNTY ASSESSOR'S  
OFFICE,**  
*Respondent.*

**APD Case No. 53.02-260293J**

**No./Parcel: / see attached list**

**INITIAL DECISION AND ORDER**

**STATEMENT OF THE CASE**

The Respondent, Rutherford County Assessor's Office, acting pursuant to a state audit finding, changed the subclassification of 12 parcels owned by the Petitioner, Charlie Butler, from residential to commercial for tax years 2023 and 2024.<sup>1</sup> The Petitioner then filed this direct appeal with the Tennessee State Board of Equalization ("State Board") pursuant to TENN. CODE ANN. § 67-5-1412(e) challenging the reclassification. Administrative Judge Mark Garland conducted a hearing via videoconference on April 2, 2026.<sup>2</sup> The Petitioner appeared and represented himself. Rob Mitchell, the Rutherford County Assessor, represented the Respondent. Chief Deputy Appraiser Russell Key and Commercial Appraiser John Shearron also participated on behalf of the Respondent.

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<sup>1</sup> TENN. CODE ANN. § 67-5-503 denotes three classes of property: real, tangible personal, and intangible personal. TENN. CODE ANN. § 67-5-801 creates subclassifications of real property for taxation purposes. It is uncontested that the subject properties are real property. For purposes of this INITIAL DECISION AND ORDER, the terms "classification" and "subclassification" are used interchangeably to mean "subclassification."

<sup>2</sup> Judge Garland is an independent and neutral administrative judge assigned by the Tennessee Secretary of State's Administrative Procedures Division to preside over the case and issue the INITIAL DECISION AND ORDER on behalf of the State Board. TENN. CODE ANN. §§ 4-5-314 and 67-5-1505.

## **ISSUE AND DETERMINATION**

The issue presented is whether the Petitioner has proven, by a preponderance of the evidence, that the subject properties should be subclassified as residential property rather than commercial property. Based upon the following findings of fact and conclusions of law, it is determined that Petitioner met his burden of proof. Accordingly, it is determined that the appropriate subclassification for the properties at issue is residential.

## **FINDINGS OF FACT**

1. In 2003, the Petitioner began purchasing condominiums to use as rentals. All 12 properties at issue in this case are 1) condominiums located in planned unit developments (PUDs) that are subject to the Horizontal Property Act,<sup>3</sup> 2) subject to HOA restrictions that limit them to residential use, and 3) rented to tenants who are not related to the Petitioner. The Petitioner does not reside in any of the subject properties.

2. All 12 properties are in Rutherford County, with five located in the Paty Cove Courtside Condominiums, five located in the Villas of Central Park, and two located in the Cottages of Lake Forest. No evidence was presented to show that any of the properties share a common parcel. Each property shares a common roof and at least one wall with at least one other condominium unit.

3. The Petitioner purchased these properties as an investment to produce retirement income. He owns the properties in his own name (or with his spouse), and they are not held in the name of an LLC or any corporate entity. For this reason, the Petitioner does not pay franchise or excise taxes, but he does keep records to report the rental income on his personal income tax return.

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<sup>3</sup> The Horizontal Property Act, which allows for PUDs, is codified at TENN. CODE ANN. § 66-27-101 *et. seq.*

4. On February 10, 2025, the Respondent issued assessment change notices for each of the 12 properties. These notices informed the Petitioner that the properties were being reclassified from residential to commercial for tax years 2023 and 2024 pursuant to a state audit finding and TENN. CODE ANN. § 67-5-509.<sup>4</sup>

5. Because commercial property is assessed at a higher rate (40%) than residential property (25%), the retroactive change placed an increased financial burden on the Petitioner.

6. All 12 properties were classified as residential from the time the Petitioner purchased them until the aforementioned assessment change notices were issued.

### **APPLICABLE LAW**

A party challenging the current classification of a property bears the burden of proof. TENN. COMP. R. & REGS. 0600-01-.11(1). To meet the burden of proof, the party seeking to change the classification must show that a preponderance of the evidence supports that change. A preponderance of the evidence means that, considering all relevant evidence, a party's contention is more likely than not. *See* TENN. COMP. R. & REGS. 0600-01-.11(1) and *Big Fork Mining Co. v. Tenn. Water Quality Control Bd.*, 620 S.W.2d 515 (Tenn. Ct. App. 1981).

Pursuant to ARTICLE II, SECTION 28 of the TENNESSEE CONSTITUTION, real property in Tennessee “shall be subject to taxation.” The Constitution divides all real property into four subclassifications. *Id.* Only two subclassifications are relevant to this appeal: industrial and commercial property, which is assessed at 40% of value, and residential property, which is assessed at 25% of value. *Id.*

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<sup>4</sup> Though not relevant to this appeal, the Petitioner did file a classification appeal with the Rutherford County Board of Equalization (“local board”) for tax year 2025, and the local board changed the classification back to residential for that tax year.

Building on these constitutional subclassifications, TENN. CODE. ANN. § 67-5-501 provides the following definitions:

(4) “Industrial and commercial property” includes all property of every kind, used, directly or indirectly, or held for use, for any commercial, mining, industrial, manufacturing, trade, professional, club whether public or private, nonexempt lodge, business, or similar purpose, whether conducted for profit or not. All real property that is used, or held for use, for dwelling purposes that contains two (2) or more rental units is hereby defined and shall be classified as “industrial and commercial property”;

...

(11) “Residential property” includes all real property that is used, or held for use, for dwelling purposes and that contains not more than one (1) rental unit. All real property that is used, or held for use, for dwelling purposes, but that contains two (2) or more rental units, is defined and shall be classified as “industrial and commercial property”[.]

The question of whether property is subclassified as residential or commercial depends on how the property is used, and sometimes that use overlaps. In such instances, TENN. CODE ANN. § 67-5-801(b)(1) states: “Where a parcel of real property is used for more than one (1) purpose, which would result in different subclassifications and different assessment percentages, then it shall be apportioned among the subclasses according to guidelines established by rules and regulations of the state board of equalization.”

Relevant to the condominiums organized under the Horizontal Property Act, such as the condominiums at issue in this case, TENN. CODE ANN. § 66-27-120(a) provides:

Taxes, assessments and other charges of any taxing unit of this state, or of any political subdivision, or any other taxing or assessing authority shall be assessed against and collected on each individual apartment, each of which shall be carried on the tax books as a separate and distinct entity for that purpose, and not on the building or property as a whole. The valuation of the general and limited common elements shall be assessed proportionately among the co-owners of the apartment. The valuation of private elements shall be assessed against the individual owner of the private elements. No forfeiture or sale of the building or property as a whole for delinquent taxes, assessments or charges shall ever divest or in anywise affect the title to an individual apartment so long as taxes, assessments and charges to that individual apartment are currently paid.

## **ANALYSIS AND CONCLUSIONS OF LAW**

### **Classification is Determined by the Owner's Use**

Whether real property is subclassified as residential or commercial depends on its use. TENN. CODE ANN. § 66-5-801. But whose use? In this case, the Petitioner uses all 12 condominiums as rental units to generate income for his retirement, while his tenants use them for residential purposes. The Petitioner, as the property owner, is responsible for paying any taxes associated with the property's use. Therefore, it is logical to look to the Petitioner's use when determining the appropriate subclassification. *See Castlewood, Inc. v. Anderson County*, 969 S.W.2d 908 (Tenn. 1998) (looking to the owner's use of condominium units used as rentals when determining the proper subclassification); *see also Spring Hill, L.P. v. Tenn. State Bd. of Equalization*, 2003 WL 23099679 at 17-18 (Tenn. Ct. App. Dec. 31, 2003). The evidence shows that the Petitioner uses the subject properties to generate income. Consequently, if the inquiry were to stop there, Petitioner's use may be for a commercial, business, or similar purpose, which aligns with the definition of industrial and commercial property. TENN. CODE ANN. § 67-5-501(4). However, there are factual differences and additional legal arguments that must be addressed.

### **The Horizontal Property Act Does Not Control Classification**

First, the Petitioner noted that all 12 properties are subject to the Horizontal Property Act (the Act). Under the Act, each condominium unit is "carried on the tax books as a separate and distinct entity" for purposes of assessment, and the valuation of each unit is "assessed against the individual owner . . ." TENN. CODE ANN. § 66-27-120(a). The reason for this unique treatment is to "relieve individual condominium owners who pay their taxes from the possibility of forfeiting their interests when the building or property as a whole is sold for delinquent taxes." *Powers & Associates* (Final Decision and Order, Rutherford County, Tax Year 1986, issued October 6,

1988); *see also* TENN. CODE ANN. § 66-27-120(a) (stating that a delinquent tax sale shall not divest any owner who is current on his taxes). Furthermore, as the State Board noted in *Powers*, “the Act requires separate assessment of condominium units but does not explicitly address the issue of classification.” *Id.* (Emphasis in original). The State Board concluded that this special treatment under the Act did not control the question of classification for property tax purposes. *Id.*

Over twenty years later, our Supreme Court addressed a similar situation, noting that the Act makes no reference to the classification of condominium property for taxation purposes. *Castlewood*, 969 S.W.2d at 909. The court went on to reject *Castlewood*’s argument that, because the Act deemed each unit to be a separate parcel, each unit should be treated as a separate residential dwelling. *Id.* The court concluded that the appropriate classification for *Castlewood*’s 80 units was industrial and commercial. *Id.* Thus, for the reasons set forth in *Powers* and *Castlewood*, the undersigned finds that the treatment of the Petitioner’s properties under the Act as separate parcels for assessment purposes is not controlling on the question of classification.

#### **Cases Addressing Classification Have Considered Many Factors**

Having concluded that the Act does not control the question of classification, the factual differences between the Petitioner’s situation and the facts presented in *Castlewood*, *Powers*, *Spring Hill*, and other cases, as well as how those facts relate to TENN. CODE. ANN. § 67-5-501(4) and (11) must be addressed. In *Castlewood*, 80 condominium units owned by a developer and used as rentals were classified as industrial or commercial property. In reaching this conclusion, the court noted: “There is no mistaking the meaning of the constitutional provision or the statute. The buildings owned by *Castlewood* contain two or more rental units held for dwelling purposes.” *Id.* at 909. Then, as now, the statutory provisions defining commercial and residential property both stated in part: “All real property which is used, or held for use, for dwelling purposes which contains two (2) or more rental units is hereby defined and shall be classified as “industrial and

commercial property.” TENN. CODE ANN. §§ 67-5-501(4) and (11); *see also Castlewood* at 909. Accordingly, the court concluded that the units in *Castlewood* were properly classified as commercial property and that the “favored [residential] classification does not extend to the owner of 80 condominium rental units which are, to the owner, income-producing property.” *Id.* at 909-910. Similarly, in *Powers*, the State Board held that six units under common ownership, with two in one building and four in another, and that were being rented to various tenants, fell “clearly within the constitutional intent to classify income producing property as commercial.” *Powers* at 2.

Additionally, the Court of Appeals addressed this issue in *Spring Hill, L.P. v. Tenn. State Bd. of Equalization*, 2003 WL 23099679 (Tenn. Ct. App. Dec. 31, 2003). In *Spring Hill*, the court found that 44 single-family homes on separately parceled lots used as rentals under common ownership should be classified as commercial property. *Id.* at 18. The court noted several factors that weighed in favor of the commercial classification: a restrictive covenant on the land prohibiting the sale of any single parcel; the property was covered by a single warranty deed and a single deed of trust; and the property was managed as a single property. *Id.* The court reasoned that “the purpose and objective of the [amendment to Art. II, § 28] is to tax income-producing property at a higher rate than owner-occupied residences and farms.” *Id. citing Castlewood*, 969 S.W.2d at 910.

Unlike the property owners in *Castlewood*, *Powers*, and *Spring Hill*, the Petitioner is not a corporation, LLC, or partnership. Instead, he owns all 12 properties individually or with his spouse, does not pay franchise or excise taxes, and reports his income on his personal income tax return. The Petitioner owns significantly fewer rental units than were at issue in *Castlewood* and *Spring Hill*, but six more than were at issue in *Powers*. Unlike *Castlewood* and *Powers*, the Petitioner’s properties are spread across three complexes, and the units he owns within each complex are not

all under the same roof. Unlike *Spring Hill*, the Petitioner's properties are not subject to a restrictive covenant prohibiting the sale of any single parcel, are not all covered by a single warranty deed or a single deed of trust, and are governed by three separate HOAs. However, like *Castlewood, Powers*, and *Spring Hill*, the Petitioner's properties are income-producing.

In 1975, our Supreme Court upheld the constitutionality of ARTICLE II, SECTION 28, affirming that income-producing property can be taxed at a higher rate. *Snow v. City of Memphis*, 527 S.W.2d 55 (Tenn. 1975). The Court noted in dicta as follows:

With respect to the immediate issue before this Court, it is clear that there is discrimination *in favor of the real property owner who lives in one-half of a duplex and rents the other half and in favor of the real property owner who rents one or more single-family residences*. There is substantial proof in the Nashville case that single-family residences for rental purposes make a poor investment. The cost of land on the one hand and the savings to be effected in the construction and operation of multi-unit apartments render it inconceivable that any investor would be in the business of renting single-family residences. *It is obvious that the Convention and the people deemed it reasonable to embrace within the favored classification of a owner-occupied residence, owners of additional single-family residences and the owner who lives in one-half of his duplex.*

*Id.* at 66 (emphasis added). Relying in part on this language, the administrative judge in *H. Carl Poole* (Initial Decision and Order, Sumner County, Tax Years 2012-13, issued March 21, 2014) held that two adjacent parcels, one with a double-wide and one with a single-family residence, should both be classified as residential. During the hearing, the Respondent asserted that it follows *H. Carl Poole* and that *H. Carl Poole* controls the classification at issue. However, *H. Carl Poole* is factually different. Unlike *H. Carl Poole*, the case at hand involves more than one rental unit, non-adjacent parcels, and condominium units. Additionally, *H. Carl Poole* does not have precedential value.<sup>5</sup>

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<sup>5</sup> Contrary to *H. Carl Poole*, an administrative judge has also found that 60 single-family homes owned by the same entity were properly classified as commercial. *Poovindran Pillay & King of Kings, Inc.*, (Initial Decision and Order, Knox County, Tax Year 2015, issued July 29, 2015). Of course, this decision is also non-precedential.

The foregoing cases show that the question of whether the Petitioner's properties should be classified as commercial or residential is a fact-intensive inquiry. As noted above, several factors have been considered by the courts: whether the owner is an individual or a corporate entity, whether the owner pays corporate taxes, the number of properties owned, where the properties are located (i.e., adjacent, under the same roof, or in the same neighborhood/complex), whether there are restrictive covenants, whether the properties are income-producing, and how the properties are deeded and insured.

Applying these factors to the case at hand, the evidence shows that the Petitioner owns the properties as an individual, or with his spouse; thus, there is no corporate entity, and no corporate taxes are paid. He owns 12 properties, which is significantly fewer than the number of units at issue in *Castlewood* and *Spring Hill*, but six more than were at issue in *Powers*. Similar to single-family residences, the Petitioner's properties are spread across three complexes, and the units within each complex are not all under the same roof. Additionally, the Petitioner's properties are not subject to a restrictive covenant prohibiting the sale of any single unit, are not all covered by a single warranty deed or deed of trust, and are governed by three separate HOAs. The Petitioner uses the properties to produce income.

### **Factors Considered in Case Law Inform the Construction and Meaning of Tax Statutes**

With these factors in mind, attention turns to the relevant statutes. When construing tax statutes:

the “[w]ords employed by the General Assembly in the enactment of tax statutes are to be taken in their natural and ordinary sense” and “liberally construed in favor of the taxpayer and against the taxing authority.” *Covington Pike Toyota, Inc. v. Cardwell*, 829 S.W.2d 132, 135 (Tenn.1992). Furthermore, “[s]tatutes levying taxes will not be extended by implication beyond the clear import of the language used, nor will their operation be enlarged so as to embrace matters not specifically pointed out, although standing on close analogy.” *Id.*; *See Union Carbide Corp. v. Alexander*, 679 S.W.2d 938, 942 (Tenn.1984). “In interpreting statutes the legislative intent must be determined from the plain language it contains, read in

the context of the entire statute, without any forced or subtle construction which would extend or limit its meaning.” *National Gas Distributors, Inc. v. Taylor*, 804 S.W.2d 66, 67 (Tenn.1991).

*Spring Hill*, *supra* at 6; *see also Coal Creek Co. v. Anderson Cty.*, 546 S.W.3d 87, 98 (Tenn. Ct. App. 2017). Thus, the statutes governing classification must be liberally construed in favor of the Petitioner and interpreted based on the plain statutory language. The plain statutory language states that commercial property “... includes property of every kind, used, directly or indirectly, or held for use, for any commercial, ... business, or similar purpose, whether conducted for profit or not.” TENN. CODE. ANN. § 67-5-501(4). The statute’s plain language does not define what is meant by commercial, business, or similar use. However, the factors discussed above enlighten the definition of these terms, as does the Supreme Court’s acknowledgment that “the Convention and the people deemed it reasonable to embrace within the favored [residential] classification ... owners of additional single-family residences... .” *Snow*, 527 S.W.2d at 66.

Thus, while there is a preference for taxing income-producing property at a higher rate than residential property, the preference recognized in *Snow* combined with the cases discussed above, shows that income production alone is not the controlling factor. If it were, the courts in *Castlewood* and *Spring Hill*, as well as the Board in *Powers*, would have stopped their inquiry after determining that the properties were income-producing. But they did not. Instead, they proceeded and considered other factors. Considering these factors, as discussed above, and liberally construing the relevant statutes, it is **DETERMINED** that the appropriate subclassification for the properties at issue in this appeal is residential.<sup>6</sup>

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<sup>6</sup> There was no evidence in this case showing that any two of the Petitioner’s properties share the same parcel. If such evidence were presented, a different result may be warranted. *See* TENN. CODE. ANN. § 67-5-501(4) and (11) (stating that property containing two or more rental units must be classified as commercial).


**DETERMINATION**

Upon a thorough review of the testimony and evidence submitted in this matter, the administrative judge finds that Petitioner met the burden of proof to establish a change in classification. Therefore, the commercial classification is **REVERSED** and changed to residential for tax years 2023 and 2024.

The policy reasons for this decision are to ensure a fair review and hearing of property tax appeals and to uphold the laws of the State of Tennessee and the rules of the Tennessee State Board of Equalization.

It is so **ORDERED**.

This INITIAL ORDER entered and effective this the **11th day of June 2026**.

  
\_\_\_\_\_  
**MARK GARLAND**  
**ADMINISTRATIVE JUDGE**  
**ADMINISTRATIVE PROCEDURES DIVISION**  
**OFFICE OF THE SECRETARY OF STATE**

**NOTICE OF APPEAL PROCEDURES**

**REVIEW OF INITIAL ORDER**

The Administrative Judge's decision in your case **BEFORE THE ADMINISTRATIVE JUDGE ON BEHALF OF THE TENNESSEE STATE BOARD OF EQUALIZATION (the State Board)**, called an Initial Order, was entered on **June 11, 2026**. The Initial Order is not a Final Order but shall become a Final Order unless:

1. **A party files a Petition for Reconsideration of the Initial Order:** You may ask the Administrative Judge to reconsider the decision by filing a Petition for Reconsideration with the Administrative Procedures Division (APD). Your Petition should include your name, the above APD case number, and state the specific reasons why you think the decision is incorrect. APD must **receive** your written Petition no later than 15 days after entry of the Initial Order, which is **June 26, 2026**. A new 15 day period for the filing of an appeal to the State Board of Equalization (the State Board) (as set forth in paragraph (2), below) starts to run from the entry date of an order ruling on a Petition for Reconsideration, or from the twentieth day after filing the Petition if no order is issued. Filing instructions are included at the end of this document.

The Administrative Judge has 20 days from receipt of your Petition to grant, deny, or take no action on your Petition for Reconsideration. If the Petition is granted, you will be notified about further proceedings, and the timeline for appealing (as discussed in paragraph (2), below) will be adjusted. If no action is taken within 20 days, the Petition is deemed denied. As discussed below, if the Petition is denied, you may file an appeal of the Initial Order within 30 days after an Order denying the Petition for Reconsideration is sent or 30 days after the 20<sup>th</sup> day after the Petition is filed if no Order has issued, whichever comes first. *See* TENN. CODE ANN. § 4-5-317.

2. **A party files an appeal to the State Board:** A party may appeal the Administrative Judge's decision to the State Board pursuant to TENN. CODE ANN. §§ 67-5-1501 and 67-5-1506, and TENN. COMP. R. & REGS. 0600-01-.12. TENN. CODE ANN. § 67-5-1501(c) provides that an appeal "must be filed within thirty (30) days from the date the initial decision is sent." TENN. COMP. R. & REGS. 0600-01-.12(2) provides that the appeal be filed with the Executive Secretary of the State Board at the address indicated below and that the appeal must "identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order; and identify how the rights of the petitioner have allegedly been prejudiced because the administrative findings, inferences, conclusions, or decisions are: (1) in violation of constitutional or statutory provisions; (2) made upon unlawful procedure; (3) arbitrary and capricious or characterized by abuse of discretion; or (4) unsupported by evidence that is both substantial and material in light of the entire record." Any appeal to the State Board should also be filed with APD.
3. **The State Board of Equalization may decide on its own motion to review the Initial Order:** The State Board may affirm, reverse, or modify the Initial Order. The State Board may also remand the case to the Administrative Judge for further proceedings.

If either of the actions set forth in paragraphs (2) or (3) above occurs prior to the Initial Order becoming a Final Order, there is no Final Order until the State Board renders a Final Order.

If none of the actions set forth in paragraphs (1), or (2) or (3), are taken, then the Initial Order will become a Final Order. **In that event, YOU WILL NOT RECEIVE FURTHER NOTICE OF THE INITIAL ORDER BECOMING A FINAL ORDER.**

**NOTICE OF APPEAL PROCEDURES**

**STAY**

In addition to the above actions, you may file a Petition asking the Administrative Judge for a stay that will delay the effectiveness of the Initial Order. A Petition for stay must be **received** by the APD within 7 days of the date of entry of the Initial Order, which is no later than **June 18, 2026**. See TENN. CODE ANN. § 4-5-316. A reviewing court may also order a stay of the Initial Order upon appropriate terms. See TENN. CODE ANN. § 4-5-322 and 4-5-317.

**REVIEW OF A FINAL ORDER**

When an Initial Order becomes a Final Order, a person who is aggrieved by a Final Order may seek judicial review of the Final Order by filing a Petition for Review in the chancery court where the disputed assessment was made or in the chancery court of Davidson, Washington, Knox, Hamilton, Madison or Shelby Counties, whichever county is closest in mileage to the situs of the property. If the property is located in Knox, Hamilton or Shelby County, the Petition for Review may alternatively be filed in the chancery court of Davidson County. See TENN. CODE ANN. § 67-5-1511(b). The Petition for Review must be filed within 60 days of (a) the date of entry of a Final Order; (b) the date the Initial Order becomes a Final Order; or (c) the date of a notice or certificate sent by the State Board when it has taken a final action, whichever date is latest. See TENN. CODE ANN. §§ 4-5-322 and 67-5-1506(b). A Petition for Review of the final decision of the State Board in a contested case involving centrally assessed utility property assessed in accordance with title 67, chapter 5, part 13, shall be filed with the middle division of the Tennessee court of appeals.

The filing of a Petition for Reconsideration is not required before appealing. See TENN. CODE ANN. § 4-5-317. A reviewing court also may order a stay of the Final Order upon appropriate terms. See TENN. CODE ANN. §§ 4-5-322 and 4-5-317.

**FILING**

Documents should be filed with the Administrative Procedures Division by email *or* fax:

Email: [APD.filings@tnsos.gov](mailto:APD.filings@tnsos.gov)

Fax: 615-741-4472

In the event you do not have access to email or fax, you may mail or deliver documents to:

Secretary of State  
Administrative Procedures Division  
William R. Snodgrass Tower  
312 Rosa L. Parks Avenue  
Nashville, TN 37243-1102

**NOTICE OF APPEAL PROCEDURES**

Documents to be filed with the Executive Secretary of the State Board of Equalization should be filed by email *or* regular mail:

Email: [sb.web@cot.tn.gov](mailto:sb.web@cot.tn.gov)

Executive Secretary of the State Board of Equalization  
State Board of Equalization  
425 Rep. John Lewis Way N.  
Nashville, TN 37243

Charlie Butler Parcel List

Jurisdiction	Parcel ID	Tax Year	Appeal No	Owner	Hearing Date
075	014P B 00100 C 004-R0005901	2023	148206	BUTLER CHARLIE	4/2/2026
075	014P B 00100 C 026-R0005923	2023	148207	BUTLER CHARLIE	4/2/2026
075	014P B 00100 C 028-R0005925	2023	148208	BUTLER CHARLIE	4/2/2026
075	014P B 00100 C 041-R0005938	2023	148209	BUTLER CHARLIE	4/2/2026
075	014P B 00100 C 049-R0005946	2023	148210	BUTLER CHARLIE	4/2/2026
075	014 07202 C 017-R0003665	2023	148211	BUTLER CHARLIE	4/2/2026
075	014 07202 C 019-R0003667	2023	148212	BUTLER CHARLIE	4/2/2026
075	014 07202 C 028-R0003676	2023	148213	BUTLER CHARLIE	4/2/2026
075	014 07202 C 047-R0003695	2023	148214	BUTLER CHARLIE	4/2/2026
075	014 07202 C 089-R0003737	2023	148215	BUTLER CHARLIE	4/2/2026
075	014J C 00100 C 063-R0005199	2023	148216	BUTLER CHARLIE	4/2/2026
075	014J C 00100 C 003-R0005139	2023	148217	BUTLER CHARLIE	4/2/2026
075	014P B 00100 C 004-R0005901	2024	148218	BUTLER CHARLIE	4/2/2026
075	014P B 00100 C 026-R0005923	2024	148219	BUTLER CHARLIE	4/2/2026
075	014P B 00100 C 028-R0005925	2024	148220	BUTLER CHARLIE	4/2/2026
075	014P B 00100 C 041-R0005938	2024	148221	BUTLER CHARLIE	4/2/2026
075	014P B 00100 C 049-R0005946	2024	148222	BUTLER CHARLIE	4/2/2026
075	014 07202 C 017-R0003665	2024	148223	BUTLER CHARLIE	4/2/2026
075	014 07202 C 019-R0003667	2024	148224	BUTLER CHARLIE	4/2/2026
075	014 07202 C 028-R0003676	2024	148225	BUTLER CHARLIE	4/2/2026
075	014 07202 C 047-R0003695	2024	148226	BUTLER CHARLIE	4/2/2026
075	014 07202 C 089-R0003737	2024	148227	BUTLER CHARLIE	4/2/2026
075	014J C 00100 C 063-R0005199	2024	148228	BUTLER CHARLIE	4/2/2026
075	014J C 00100 C 003-R0005139	2024	148229	BUTLER CHARLIE	4/2/2026