

Davidson County - Lower Your Real Property Taxes Deadline September 1, 2010

A Tax Guide for 2010 Flood Victims- Issue 15

Federal disaster area counties: Benton, Cannon, Carroll, Cheatham, Chester, Clay, Crockett, Davidson, Decatur, Dyer, DeKalb, Dickson, Fayette, Gibson, Giles, Hardeman, Hardin, Haywood, Henderson, Hickman, Houston, Jackson, Humphreys, Lauderdale, Lawrence, Lewis, Macon, Madison, Marshall, Maury, McNairy, Montgomery, Obion, Perry, Putnam, Robertson, Rutherford, Shelby, Smith, Stewart, Sumner, Tipton, Trousdale, Wayne, Williamson and Wilson.

Special tax rules apply to everyone living in these 46 counties. This part may help you if you had storm or flood damage. Don't live in one of these counties? Then talk to a tax expert or go to the IRS web site at www.irs.gov.

Flood Loss Victims

Did your home or business buildings or land have major damage from the 2010 floods? Then you can ask for a review of your property tax assessment. If the value of your home or business has gone down, you will pay less tax. Live in Davidson County? Then the **last day** you can ask for a review is **September 1, 2010**.

Live in Williamson, Wilson, Sumner, Cheatham or Rutherford County? See the end of this issue.

Rules

Your property taxes may be lowered if:

1. The flood made the value of your property go down by 50% or more **OR**
2. You couldn't use or live in the building for more than 30 days.



How Do You Show the Loss in Value?

Don't know how much value your home or business lost? Did you have a lot of damage?

Then ask the Metro Property Assessor's Office for a review. Their inspector will visit your property and decide how much damage there was. You can also give them your repair costs and estimates.

Appeals

What if you don't agree with the inspector about how much damage there was? You can appeal the decision to the State Board of Equalization.

3 Ways To Ask For A Review

1. Get a form on the internet at www.padctn.com/flood_real.html. Fill it out on line. This is the fastest way.
2. **OR** call the appraiser's office at 615-862-6059.
3. **OR** fill out the form with this paper. **OR** go to www.padctn.com/flood_real.html to print it. Fill it out and mail it back. They must get the form by September 1, 2010.



Live in Williamson, Wilson, Sumner, Cheatham or Rutherford County?

In **Williamson County**, get an application on the internet at www.williamsoncounty-tn.gov/index.aspx?NID=66.

In **Wilson County** call the property assessor's office at 615-444-8661. **OR** go to 228 E. Main St. in

Lebanon. They are open 8 a.m. to 4 p.m. Monday through Friday.

In **Sumner County** go to 355 N. Belvedere Drive, Room 206, in Gallatin. They are open 8 a.m. to 4:30 p.m. Monday through Friday.

In **Cheatham County** call the property assessor's office at 615-792-5371. Ask if they are giving property tax relief because of the flood.

In **Rutherford County** call the property assessor's office at 615-898-7751. Ask if they are giving property tax relief because of the flood.

Legal Aid Society

of Middle Tennessee and the Cumberland

1-800-238-1443 It's a free call.

On the internet at **www.las.org**

NOTE: This information was written by Robert B. Nadler, a lawyer with Legal Aid Society. It cannot take the place of advice from a lawyer. Each case is different and needs individual legal advice.

DAVIDSON COUNTY ASSESSOR OF PROPERTY

2010 FLOOD PRORATE REVIEW REQUEST FORM

PROPERTY INFORMATION

Map and Parcel #: _____

Location: _____

Property Owner: _____

Pre-Flood Building/Improvement Value: _____

Disclaimer: This information is believed to be correct but is subject to change and is not warranted.

REQUESTOR INFORMATION

First Name: _____

Last Name: _____

Email Address: _____

(Please check for accuracy)

Relationship to Owner: _____

(e.g., self, son, authorized representative)

Daytime Phone: _____

Classification should be: Residential / Farm

Commercial / Industrial

BUILDING OR IMPROVEMENT REVIEW

In order to qualify for the Flood Prorate, the building or improvement must have been substantially damaged or rendered unfit for use and occupancy for 30 days or more. Read definitions below and check box(es) below which apply to this request.

<input type="checkbox"/> Substantially Damaged	<input type="checkbox"/> Unfit for Use or Occupancy
A building or improvement is substantially damaged if the damage reduced the value of the building or improvement by more than 50%. Calculate this number by dividing the estimated cost to restore or replace the building or improvement by the pre-flood building or improvement value. You may get a pre-flood building or improvement value by going online at: http://170.190.30.53/Webpronashville/terms.htm or by calling (615) 862-6080	A building or improvement is rendered unfit for use or occupancy for more than 30 days.

Date you estimate the building or improvement will be restored or replaced: _____

Estimated cost to restore or replace the building or improvement: _____

(This number should be the number that you use to make a "Substantially Damaged" calculation above.)

SUPPORT DOCUMENTATION

If you have supporting information, please write the Map & Parcel # as entered at top on each supporting document and email it to appeals@nashville.gov or fax it to (615)862-6095 or send it via U.S. mail to:

Assessor's Office
Attn. Flood Prorate
800 2nd Ave N, Ste 1
Nashville, TN 37201

CERTIFICATION

By signing below, I hereby certify that the information contained herein is true and complete to the best of my belief and knowledge and further that I am the owner of subject property or duly authorized to act on the owner's behalf.

Requestor Signature

Date