

# PROPERTY TAX EXEMPTION INFORMATION

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Religious, scientific, educational, charitable and non-profit organizations must apply to obtain Exempt status. Tennessee State law allows the Assessor to aid the property owner in the exempt application process, but the authority to exempt property resides with the Tennessee State Board of Equalization (SBoE). The SBoE reviews all applications in order to determine if the property qualifies for an exemption. Most government-owned properties are automatically exempt from taxation. Exempt applications and information regarding the exempt process are available at the Assessor's East and Downtown offices. All completed exempt applications must be mailed to the SBoE and a copy of the application provided to the Assessor's Office. Applicants should also keep a copy of the application for their records. Any one filing an application for property tax exemption must now pay a fee to defray part of the cost of processing applications at the state level. The SBoE has imposed a fee proportionate to the value of the property at the time of application. For information regarding the fee schedule, please contact the SBoE at 615-401-7883.

Many churches and other religious organizations believe they are automatically exempt from property taxation. However, Tennessee State law requires churches and other qualifying non-profit groups to file for property-tax exemption for each piece of property they acquire. An essential condition for consideration for exemption status is that the property must be actively used for religious purposes.

In an effort to help raise awareness of the exemption process for churches and religious groups, we are providing these materials online for increased accessibility. Our Community Outreach Team is also available to meet with religious leaders and church or other religious groups to address any specific questions regarding the exemption process or general appraisal and assessment issues. If you would like for a member of our Community Outreach Team to visit your church or religious group, please contact our office by calling 222-7001 or [Contact us](#) and let us know.