



**Steve Pierce**  
Assessor of Property  
Putnam County  
300 E. Spring Street, Room 1  
Cookeville, TN 38501  
Telephone: (931) 528-8428  
Fax: (931) 520-0468

Putnam County Board of Equalization  
Cookeville, Tennessee 38501  
Sessions Begin Thursday June 1, 2017

### **Information for Commercial Real Property Appeal to the Putnam County Board of Equalization**

Please contact the Property Assessor's Office to schedule an appointment with the County Board of Equalization. Appeals are scheduled individually per parcel. To assist in the resolution of your Appeal, the following information should be submitted to the County Board of Equalization via the Property Assessor's Office. The deadline to file an appeal with the Property Assessor's Office is **June 15**. All information should be submitted **three (3) business** days prior to your scheduled appeal hearing date.

1. Complete the Appellant Hearing Form that is attached.
2. Provide written authorization for any agent to act on taxpayer's behalf. Authorization form must be notarized.
3. Provide any and all independent property appraisals, comparable market sale data and/or valuations made on the subject property within the last 12 months.
4. Provide a declarations page and proof of casualty insurance for the disputed property.
5. Provide all income and expense statements, audited and signed by Property Owner, Owner's CPA firm or Company accountant, for the previous three years.
6. Provide audited rent rolls verified by the owner's CPA and any rental surveys on market in question. Provide any executed leases in prior three (3) years and copies of current leases.
7. Provide any current sale, lease or marketing information regarding the property in dispute.
8. Vacancy rates for the last three (3) years.
9. Number and type of units for each property.
10. Typical Operating Expense Ratio (OER) for the property.
11. DO NOT include depreciation, mortgage interest, taxes with the exception of real estate Taxes, management fees, and replacement cost for long-lived items.

I hereby acknowledge receipt of this request for information:

\_\_\_\_\_  
Signature of Property Owner or Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Property Address

\_\_\_\_\_  
Map-Group-Parcel

**Putnam County Commercial Appellant Hearing Form**  
Tax Year 2017

Map \_\_\_\_\_ Group \_\_\_\_\_ Parcel \_\_\_\_\_

Appellant Name: \_\_\_\_\_ Owner: \_\_\_\_\_

Representative Name: \_\_\_\_\_ Phone Name: \_\_\_\_\_

Property Address: \_\_\_\_\_  
\_\_\_\_\_

Mailing Address (For Correction Only): \_\_\_\_\_  
\_\_\_\_\_

**County's Values:**

Land Value: \_\_\_\_\_ Imp Value: \_\_\_\_\_ Total: \_\_\_\_\_

Owner's Opinion of Value: \_\_\_\_\_

Sale Date: \_\_\_\_\_ Sale Price: \_\_\_\_\_

Was there a recent appraisal? YES \_\_\_\_\_ NO \_\_\_\_\_ Date & Amount: \_\_\_\_\_

Purpose of the Appraisal: \_\_\_\_\_

Amount of Fire Insurance: \_\_\_\_\_ Cost of Construction: \_\_\_\_\_ Date: \_\_\_\_\_

Complaint: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_