

**REPORT OF PROPERTIES OWNED BY INDUSTRIAL DEVELOPMENT BOARDS AND HEALTH, EDUCATIONAL & HOUSING FACILITY
BOARDS (Rev. 2007)
(Note: late fee due after October 1)**

Tennessee law (Tenn. Code Ann. §7-53-305 & Tenn. Code Ann. §48-101-312) requires businesses leasing property from industrial development (ID) boards or health, educational & housing facility (H&ED) boards (and related entities and subsidiaries), to annually report to the State Board of Equalization concerning this property.

GENERAL INFORMATION County: _____ Year: _____

ID/H & ED Board: _____

Lessee name and address: _____

Has lessee name changed since last filing? Yes ___ No ___

Person filing this report:

Name: _____

Title: _____

Address: _____

Phone: _____

E-mail: _____

1. PROPERTY LISTING: List all the real and personal property owned by the ID/H&ED Board which is leased or subleased by this lessee as of last January 1. List each property separately if it has a separate parcel or account number in the assessor's records:

Property address or location	State the city where the property is located	Assessor's id. no.
A. _____	_____	_____
B. _____	_____	_____
C. _____	_____	_____

D. _____

E. _____

2. PROPERTY DETAIL: For **each** of the above properties, provide the following information:

Item	EST. VALUE	DATE1	TERM	RENT	PILOT/CITY	PILOT/CO.	DATE2	L/H TAX (IF ANY)
A								
B								
C								
D								
E								

EST. VALUE: Good faith estimate of value DATE1: Lease date TERM: Lease term (mos./yrs.)

RENT: Amount of stated rent per the lease.

PILOT/CITY: Annual payments in lieu of property taxes payable to or for the benefit of a city

PILOT/COUNTY: Annual payments in lieu of property taxes to or for the benefit of a county

DATE2: Date the property is scheduled to return to the regular tax rolls

L/H TAX: If the assessor has recorded a positive value for the leasehold interest, state the amount of tax due.

*This report must be completed and submitted to the State Board of Equalization annually by **October 1**. The report is late if postmarked after October 1. Late filed reports must be accompanied by a late fee of \$50. The report may be submitted electronically through our web site at www.comptroller.state.tn.us.*

*A copy of this report must be filed with the county assessor of property by Oct. 15. Has a copy of this report been filed with the county assessor?
Yes ___ No ___*

For questions, call or write the Board or visit our website at <http://www.comptroller.state.tn.us/sb/faq.htm>.

State Board of Equalization
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