



Shelby County Assessor of Property

1075 Mullins Station Road • Memphis, Tennessee 38134-7725

(901) 222-7001 • Fax (901) 222-7199

www.assessor.shelby.tn.us

CHEYENNE JOHNSON
Assessor

Dear Pastor:

I have identified a need for our Community Outreach program to specifically address Churches and religious groups to provide an opportunity to discuss the assessment process and the guidelines for obtaining and qualifying for property tax exemption.

Many property owners are under the impression that the Assessor's Office has the authority to exempt property from taxation. 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. Additionally, many church and religious groups believe they are automatically exempt from property taxation upon purchasing new property from an existing exempt entity. However, the Church must apply and qualify for exempt status.

In an effort to help raise awareness of the exemption process, our Community Outreach Team is available to each Church and religious organization in Shelby County to provide information pertaining to the exemption process. Our staff members are also available to meet with your pastoral council or other church meetings to address any specific questions that your group might have.

If our office can be of assistance to your Church or your members, please let me know. You may reach me by calling 222-7160 or visit our Web site at www.assessor.shelby.tn.us.

Sincerely,

Cheyenne Johnson