APPEAL PETITION: VETERAN EXEMPTION REINSTATEMENT

Administrative Review of Erroneous Assessor Denial Notice

PARCEL IDENTIFIER	TAX ASSESSMENT YEAR	STATUTORY APPEARANCE
157I L 001	**2026**	**Pro Se Owner Filing**

T.C.A. § 67-5-704 & State Administrative Relief • Statutory Ground & Legal Authority **Burden of Proof:** Veteran Entitled to Statutory Disability Exemption as a Matter of Law

Taxpayer files this formal administrative appeal petition from the adverse determination of the County Assessor dated 2026-05-10 stating: 'Clerical failure to substantiate 100% P&T rating code sheet within initial 30-day enrollment window'. Taxpayer meets all statutory prerequisites under T.C.A. § 67-5-704 & State Administrative Relief by virtue of certified Department of Veterans Affairs disability adjudication and owner-occupancy as of the statutory lien date. The Assessor's denial is arbitrary and contrary to law.

VALUATION & TAX LIABILITY RECONCILIATION

Assessment Element	County Assessor Roll	Taxpayer Evidence	Net Taxpayer Delta
Total Appraised (Fair Market Value)	\$350000.00	**\$350000.00**	**-\$1769.69**
Assessed Value (Restored Ratio)	Denial / Full Bill	**Statutory Exemption**	**Exemption Reinstated (Assessed)**
ESTIMATED ANNUAL TAX RECOVERY		Direct Cash Savings Per Annum	**\$1769.69 / yr**

EXHIBIT A • Contested Exemption & Administrative Appeal Record

REINSTATEMENT REQUESTED

Hamilton County Board of Equalization (CBOE) • Evidentiary Hearing Schedule

Appeal Parameter	Administrative Finding
Appellant Taxpayer Name	Daniel Hallman
Parcel Identification Number	157I L 001
Homestead Property Address	3731 Anderson Ave, Chattanooga, TN 37415
County Hearing Body	Hamilton County Board of Equalization (CBOE)
Assessor Denial Notice Date	2026-05-10
Assessor Stated Grounds	Clerical failure to substantiate 100% P&T rating code sheet within initial 30-day enrollment window
Certified VA Rating	100% P&T
Statutory Authority	T.C.A. § 67-5-704 & State Administrative Relief
Estimated Restored Relief	$1769.69 / year
Requested Administrative Order	Vacate Denial & Certify Exemption to Roll

FRE 902 / IAAO EVIDENTIARY FOUNDATION: FRE 902(11) Certified Domestic Records of Regularly Conducted Activity

VERIFICATION UNDER PENALTY OF PERJURY

I, Daniel Hallman, declare under penalties of perjury that I am the owner of record and taxpayer for parcel 157I L 001, that I am an honorably discharged veteran entitled to statutory property tax relief under T.C.A. § 67-5-704 & State Administrative Relief, that the statements in this petition are true and correct, and that demand is respectfully made upon the Hamilton County Board of Equalization (CBOE) to reverse the Assessor's denial and reinstate my statutory tax exemption.

Daniel Hallman, Appellant / Property Owner

Execution Date (MM/DD/YYYY)

COUNTY CLERK / ASSESSOR OFFICIAL RECEIVED DATE-STAMP

DO NOT WRITE OR SIGN IN THIS SPACE

CERTIFIED CRYPTOGRAPHIC VERIFICATION SLUG • PARCEL: 157I L 001

SHA-256: e3b0c44298fc1c149afbf4c8996fb92427ae41e4649b934ca495991b7852b855

TIMESTAMP: 2026-09-29T15:00:00Z

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