

PETITION: RETROACTIVE DISABLED VETERAN TAX REFUND

Administrative Clerical Correction & Tax Refund Voucher (T.C.A. § 67-5-509)

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

T.C.A. § 67-5-509 & T.C.A. § 67-5-704 • Statutory Ground & Legal Authority

Burden of Proof: 100% P&T Disability Award Effective Prior to Paid Tax Years

Pursuant to Tennessee Code Annotated § 67-5-509 and § 67-5-704, when a taxpayer is granted 100% Permanent & Total disability compensation with a retroactive effective date, taxes paid during administrative adjudication without benefit of the exemption were collected through clerical error of entitlement. The County Trustee and Municipal Treasurer are statutorily required to refund up to three (3) prior tax years.

VALUATION & TAX LIABILITY RECONCILIATION			
Assessment Element	County Assessor Roll	Taxpayer Evidence	Net Taxpayer Delta
Total Appraised (Fair Market Value)	\\$3539.38	\\$0.00	-\\$3539.38
Assessed Value (Refund Ratio)	2 Prior Years Paid	100% P&T Relieved	\\$1769.69 / yr Cap (Assessed)
ESTIMATED ANNUAL TAX RECOVERY	Direct Cash Savings Per Annum		\\$3539.38 / yr

EXHIBIT A • Statutory Tax Refund Calculation & VA Adjudication Schedule

RETROACTIVE REFUND WARRANT

Department of Veterans Affairs Rating Decision • County Tax Ledger

Refund & Entitlement Parameter	Official Certification
Taxpayer / Disabled Veteran	Daniel Hallman
Real Property Situs	3731 Anderson Ave, Chattanooga, TN 37415
Parcel Identifier (PIDN)	157I L 001
County / State	Hamilton County, TN
VA Service-Connected Rating	100% Permanent & Total (P&T)
VA Rating Certified Effective Date	2023-01-01
Applicable Prior Tax Years Claimed	2023, 2024 (2 tax years)
Annual Statutory Relief Allocation	\$1769.69 / year
Total Retroactive Tax Refund Warrant	\$3539.38

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

TAXPAYER ATTESTATION UNDER PENALTY OF PERJURY (PRO SE)

I, Daniel Hallman, declare under penalties of perjury under the laws of the State of Tennessee and the United States of America that I am the owner of record of Parcel 157I L 001, that I was granted 100% P&T disability compensation effective 2023-01-01, that I paid full county and municipal property taxes during the pending adjudication, and that I pray the County Trustee issue a refund warrant in the amount of \ \$3539.38 pursuant to T.C.A. § 67-5-509.

Daniel Hallman, Disabled Veteran / Taxpayer (Pro Se)

Execution Date (MM/DD/YYYY)

COUNTY CLERK / ASSESSOR

OFFICIAL RECEIVED DATE-STAMP

DO NOT WRITE OR SIGN IN THIS SPACE