PETITION: SPECIALLY ADAPTED HOUSING & ADA EXCLUSION

Statutory Building Valuation Excision for Medically Necessary Accessibility Improvements

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

38 U.S.C. § 2101 & T.C.A. § 67-5-601 • Statutory Ground & Legal Authority

Burden of Proof: Statutory Exclusion of Medically Necessary Accessibility Improvements

Pursuant to 38 U.S.C. § 2101 and Tennessee Code Annotated § 67-5-601, medically necessary modifications installed to facilitate wheelchair access, mobility, and medical care for a disabled veteran or individual with mobility impairment do not constitute taxable market improvements. The County Assessor has a statutory duty to excise $45000.00 in accessibility improvements from the building assessment roll.

VALUATION & TAX LIABILITY RECONCILIATION

Assessment Element	County Assessor Roll	Taxpayer Evidence	Net Taxpayer Delta
Total Appraised (Fair Market Value)	\$480000.00	**\$435000.00**	**-\$45000.00**
Assessed Value (25% Ratio)	\$120000.00	**\$108750.00**	**-\$11250.00 (Assessed)**
ESTIMATED ANNUAL TAX RECOVERY		Direct Cash Savings Per Annum	**\$455.06 / yr**

EXHIBIT A • Certified Accessibility Improvements & VA Grant Documentation

ACCESSIBILITY OBSOLESCENCE: 100% EXCISED

VA Form 26-4555 Specially Adapted Housing (SAH) • Itemized Contractor Cost Schedule

Accessibility Improvement	Medical Necessity	Documented Cost	Authoritative Source
Exterior Concrete Wheelchair Ramp & Grade Lift	38 U.S.C. § 2101 Mobility Access	$20250.00	VA Form 26-4555 Grant Schedule
ADA Roll-In Accessible Shower & Grab Bars	Paraplegia / Transfer Care	$15750.00	Licensed Contractor Invoice & Permit
Doorway Widening (36" Clear Opening) & Hallways	Wheelchair Turning Radius	$9000.00	Architectural Accessibility Blueprint

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

TAXPAYER JURAT & SWORN 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 the real property designated herein, that the accessibility improvements itemized above were constructed solely for medical necessity and mobility assistance pursuant to 38 U.S.C. § 2101, and that I pray the Assessor equalize the building assessment accordingly.

_____

Daniel Hallman, Disabled Veteran / Property Owner (Pro Se)

_____

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

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