

Tennessee Code Annotated



PERIODIC REAPPRAISAL AND EQUALIZATION

67-5-1601. General provisions - Administration - Costs - Penalty for failure to comply.

(a) (1) Reappraisal shall be accomplished in each county by a continuous six-year cycle comprised of an on-site review of each parcel of real property over a five-year period, or, upon approval of the state board of equalization, by a continuous four-year cycle comprised of an on-site review of each parcel of real property over a three-year period, followed by revaluation of all such property in the year following completion of the review period. Alternatively, if approved by the assessor and adopted by a majority vote of the county legislative body, the reappraisal program may be completed by a continuous five-year cycle comprised of an on-site review of each parcel of real property over a four-year period followed by revaluation of all such property in the year following completion of the review period. The board may consider a plan submitted by an assessor which would have the effect of maintaining real property values at full value as defined by law on a schedule at least as frequent as outlined in this section. In counties which have adopted a four-year or five-year reappraisal cycle, there shall be no updating or indexing of values as there is in counties with a six-year cycle.

(2) In the third year of the review cycle, there shall be an updating of all real property values if the overall level of appraisal for the jurisdiction is less than ninety percent (90%) of fair market value. If the overall level of appraisal for the jurisdiction is greater than or equal to ninety percent (90%) of fair market value, any subclass of property not having a level of appraisal within ten percent (10%) of the overall level of appraisal for the jurisdiction shall be updated to the overall level of appraisal. Further, any group of property within a subclass not having a level of appraisal within ten percent (10%) of the level of appraisal for that subclass shall be updated to the level of appraisal for that subclass. If land market values of farm property in the county are not updated, land use values for land classified as agricultural, forest and open space pursuant to §§ 67-5-1001 - 67-5-1050 will not be updated. When values are updated, the factors or appraisal table changes used to effect the update shall be as determined by the state board of equalization.

For more information:

....about your **property appraisal** or **assessment**, contact:

**Hawkins County
Assessor of Property**
Courthouse Annex Room 201
110 E. Main St.
Rogersville, TN 37857
272-8505

....about your **county property taxes**, contact:

Hawkins County Trustee
Courthouse Annex Room 203
110 E. Main St.
Rogersville, TN 37857
272-7022

....about your **city property taxes**, contact:

Bulls Gap - 235-5216
Church Hill - 357-6161
Kingsport - 229-9418
Mount Carmel - 357-7311
Rogersville - 272-7497
Surgoinsville - 345-2213



**Hawkins County
Assessor of Property**
Brochure # 9



**Hawkins County
Assessor of Property**

County-Wide Reappraisal Program

Facts about the 5-Year
Periodic Reappraisal Cycle
for Hawkins County
Property Owners



Hawkins County's Reappraisal Program

Reappraisal of property for tax purposes is required on a periodic basis to maintain appraisals at market value and to ensure equity of appraisals throughout the jurisdiction. Every county in Tennessee is on either a four, five, or six year cycle of reappraisal. Hawkins County is on a five year plan.

The five year cycle consists of four years of comprehensive on-site review of every parcel of property in the county, followed by revaluation of all property in the fifth year. During each of those first four years, approximately 25% of the parcels in the county are inspected for changes to the land or buildings that would influence the value of the property. Quarterly progress reports are provided to the State of Tennessee's Division of Property Assessments, whose personnel also periodically monitor the progress and results of the on-site review process.

In the fifth and final year of the cycle, a thorough analysis of the current real estate market is used to establish new land and building values. This is an exhaustive process that sets the factors, tables, and base rates that will be used to value real property for the following five years. The changes in values are then applied to each property in the county and those property owners whose values have either increased or decreased as a result are notified as to the new appraisal of their properties. Also during this fifth year, the complete plan of reappraisal for the next five year period must be developed and submitted for approval, to include budgetary considerations for personnel and equipment, and the territorial division of the county for the four years of field review. The cycle then begins all over again.

The diagram below shows the county's reappraisal cycle and gives a brief description of what occurs in each of the five years. All of the work done as part of the reappraisal program is in addition to the Assessor of Property's annual effort to capture all new construction and other property changes in order to update the jurisdiction's assessment rolls.

