



67-5-1701. General provisions.

(1) Upon a general reappraisal of property as determined by the state board of equalization, the county assessor of property shall certify to the governing bodies of the county and of each municipality within the county the total assessed value of taxable property within the jurisdiction of each governing body.

(2) The assessor shall also furnish each governing body an estimate of the total assessed value of all new construction and improvements not included on the previous assessment roll and the assessed value of deletions from the previous assessment roll.

(3) Exclusive of such new construction, improvements and deletions, each governing body, in the event of a general reappraisal as determined by the state board, shall determine and certify a tax rate which will provide the same ad valorem revenue for that jurisdiction as was levied during the previous year.

(4) For the purpose of calculating the certified rate, the governing body shall use the taxable value appearing on the roll exclusive of taxable value of properties appearing for the first time on the assessment roll.

67-5-1702. Levy in excess of certified rate.

No tax rate in excess of the certified tax rate as provided for in § 67-5-1701 shall be levied by the governing body of any county or of any municipality until a resolution or ordinance has been approved by the governing body according to the following procedure:

(1) The governing body shall advertise its intent to exceed the certified tax rate in a newspaper of general circulation in the county, and the chief executive officer of the county or municipality, as appropriate, shall within thirty (30) days after publication furnish to the state board of equalization an affidavit of publication; and

(2) The governing body, after public hearing, may adopt a resolution or ordinance levying a tax rate in excess of the certified tax rate.

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 # 7



**Hawkins County
Assessor of Property**

The Certified Tax Rate

How Local Property Tax
Rates are Established
in a Reappraisal Year



Certified Tax Rate General Information

The purpose of periodic reappraisal is not to increase the amount of revenue derived from property taxes, but to update and equalize the values of all taxable properties in the county and to ensure that the burden of taxes is distributed fairly, according to those property values.

One of the final steps in the reappraisal process for a jurisdiction is calculating a **Certified Tax Rate** based on the updated property values. Primarily the responsibility of the county or municipal legislative body, this procedure requires input from both the Assessor of Property and the State Board of Equalization.

Tennessee Code Annotated 67-5-1701 provides that upon a general county reappraisal of all property, the Assessor of Property must certify to the local legislative bodies the total assessed value of all taxable property in their respective jurisdictions. The Assessor must also furnish an estimate of the total assessed value of all new construction and improvements that were not included on the previous assessment roll and the assessed value of deletions from the previous assessment roll. Exclusive of new additions and deletions, the local legislative body is required to determine and certify a tax rate which will provide the same "ad valorem" (according to value) property tax revenue that was levied during the previous year.

Prior to final determination of the jurisdiction's certified tax rate, the legislative body must submit a proposed certified tax rate, including all supporting calculations, to the Executive Secretary of the State Board of Equalization for review. The Executive Secretary then has 15 days to review the submission and issue a report (or not). The local legislative body, after reviewing the state's report (if one is issued) may make changes to the rate if they so choose, and then must certify a tax rate as their jurisdiction's official *certified tax rate*.

Exceeding the Certified Tax Rate

If it desires, a county or municipal legislative body may establish a tax rate higher than the rate certified. Again, Tennessee Code Annotated provides the statutory guidance in TCA 67-5-1702 which outlines the procedure to be followed. In order to levy a tax rate in excess of the certified tax rate, the legislative body must:

- **advertise the intent to exceed the certified tax rate in a newspaper of general circulation in the county;**
- **furnish the State Board of Equalization with an affidavit of publication within 30 days after the publication;**
- **hold a public hearing on the issue of exceeding the certified rate;**
- **adopt a resolution to levy a tax rate in excess of the certified tax rate.**

If the purpose of exceeding the certified tax rate is solely to offset the amount of reductions to the tax roll caused by County or State Boards of Equalization rulings, the increase may be adopted without following this procedure.

Local Property Tax Rates for the Previous 2 Complete Reappraisal Cycles

Reappraisal years are in red

Tax Year	Hawkins County	City of Rogersville
1995	\$ 3.40	\$ 1.67
1996 <i>Certified Rate</i>	\$ 2.97	\$ 1.50
1996 <i>Adopted Rate</i>	\$ 2.97	\$ 1.50
1997	\$ 2.97	\$ 1.50
1998	\$ 3.00	\$ 1.65
1999	\$ 3.00	\$ 1.65
2000	\$ 3.00	\$ 1.65
2001 <i>Certified Rate</i>	\$ 2.41	\$ 1.35
2001 <i>Adopted Rate</i>	\$ 2.41	\$ 1.35
2002	\$ 2.41	\$ 1.35
2003	\$ 2.41	\$ 1.45
2004	\$ 2.53	\$ 1.45
2005	???	\$ 1.45