

Tennessee Code Annotated



67-5-1402. Duties of Board.

The county board of equalization has and shall perform the following duties:

- (1) Carefully examine, compare and equalize the county assessments;
- (2) Assure that all taxable properties are included on the assessment lists;
- (3) Eliminate from the assessment lists such property as is lawfully exempt from taxation;
- (4) Hear complaints of taxpayers who feel aggrieved on account of excessive assessments of their property;
- (5) Decrease the assessments of such properties as the board determines have been excessively assessed;
- (6) Increase the assessments of such properties as the board determines are underassessed; provided, that owners of such properties are duly notified and given an opportunity to be heard;
- (7) Correct such errors arising from clerical mistakes or otherwise that may come or be brought to the attention of the board; and
- (8) Take whatever steps are necessary to assure that the assessments of all properties within its jurisdiction conform to laws of the state and rules and regulations of the state board of equalization.

67-5-1407. Complaints to County Board of Equalization.

(a) (1) Any owner of property or taxpayer liable for taxation in the state has the right by personal appearance, or by the personal appearance of the duly authorized agent of the owner of the property, which agency shall be evidenced by a written authorization executed by the owner or taxpayer, or by representation by an attorney, to make complaint before the county board of equalization on one (1) or more of the following grounds:

- (A) Property under appeal or protest by the taxpayer has been erroneously classified or subclassified for purposes of taxation;
- (B) Property under appeal or protest by the taxpayer has been assessed on the basis of an appraised value that is more than the basis of value provided for in part 6 of this chapter; and
- (C) Property other than property under appeal or protest by the taxpayer has been assessed on the basis of appraised values which are less than the basis of value provided for in part 6 of this chapter.

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 **appealing** your property assessment **to the Montgomery County Board of Equalization**, contact:

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

....about **appealing** your property assessment **to the State Board of Equalization**, contact:

**Office of the
Executive Secretary
State Board of Equalization**
Suite 1600, James K. Polk Bldg.
505 Deaderick St.
Nashville, TN 37243—0208
(615) 401-7883



**Hawkins County
Assessor of Property**

Brochure # 6



**Hawkins County
Assessor of Property**

Appealing Assessments before the County Board of Equalization

Information about the County
Board of Equalization and
Procedures for Contesting
Property Assessments at the
Local Level



Frequently Asked Questions

Q: What is the “County Board of Equalization” and what does it do ?

A: The County Board of Equalization is the first level of administrative appeal for complaints regarding the assessment, classification, and valuation of property for tax purposes. It consists of five (5) property owners selected from different parts of the county to serve two year terms. Because of Church Hills population, Tennessee law requires one (1) member of the Hawkins County’s board to be a Church Hill resident appointed by the city council. The board’s duties include examining and equalizing county property assessments, ensuring that all taxable properties are included on the assessment rolls, eliminating exempt properties from taxation, hearing complaints from property owners/taxpayers, decreasing values of over-assessed property, increasing values of under-assessed property, and correcting clerical mistakes.

Q: When does the board meet ?

A: The County Board of Equalization meets beginning the 1st day of June each year and remains in session until that year’s equalization is complete.

Q: How do I schedule an appointment for an appeal hearing with the Board of Equalization ?

A: 10 days prior to the board convening, the Assessor of Property will publish a public notice in the local newspaper detailing the dates, time, and place the board will be meeting to hear appeals. The procedure for property owners to make an appointment will also be stated in the notice, but normally consists of making a request by phone or in person at the Assessor’s office during the last week of May or the first week of June.

Q: Am I required to appear in person before the board ?

A: As a property owner, you have the right to appear in person, or have a family member, attorney or duly authorized agent appear on your behalf.

Q: What information should I bring to my hearing ?

A: Once your appeal is scheduled, you will receive a hearing form to fill out and return to the board. Along with the information requested on that form, you should bring any appraisals, receipts, comparable property assessments or other documents that support your theory of the property’s value. You also have the right to bring witnesses who can provide relevant information about your property. However, any evidence you present should refrain from discussing the property taxes or your ability to pay them, as the board is exclusively concerned with fair and equitable property values.

Q: When does the board make its decision and how will I be notified ?

A: After hearing all of the evidence, the board will make a decision as soon as possible and results will be mailed to the property owner. This normally occurs prior to the end of June.

Q: If after my hearing before the County Board of Equalization, I am not satisfied with their decision, what is my next step in the appeals process ?

A: Your decision letter from the county board will contain directions on how to file an appeal with the State Board of Equalization, the next level of appeal. By law that appeal must be made prior to 1 August or 45 Days after the County Board’s letter is mailed, whichever is later.



Important Dates

1 January : Date of Assessment
TCA 67-5-504

20 May : Prior to this date, the Assessor lists all property and notifies property owners of any changes in their assessments. The Assessor will also publish a notice in the local newspaper declaring that property records are ready for public inspection and detailing the procedures for making appointments for County Board of Equalization hearings.
TCA 67-5-504 & TCA 67-5-508

Last week of May thru 1st Week of June: Appointments made for County Board hearings by phone or in person at the Assessor of Property office.

1 June : County Board of Equalization meets to consider appeals (approximately 2 weeks) and certify values of all property in county.
TCA 67-1-404 & TCA 67-5-1410

July : County Commission and City Council set their respective tax rates.
TCA 67-5-510

1 August (or 45 days after County Board rulings are mailed, whichever is later): Deadline for filing a further appeal to the State Board of Equalization.
TCA 67-5-1412

1st Monday in October : Taxes become due and payable.
TCA 67-1-701

1 March (following year) : County taxes become delinquent, penalty and interest begin to accrue.
TCA 67-1-801

1 June (following year) : City taxes become delinquent, penalty and interest begin to accrue.
TCA 67-1-801