

# Tennessee Code Annotated



## 67-5-508. Records and notice of assessment.

(a) (1) Prior to May 20 of each year, the assessor shall note upon the assessor's records the current classification and assessed valuation of all taxable property within the assessor's jurisdiction; provided, that in regard to municipalities, the time requirements of § 67-5-504 shall control.

(2) The assessor shall hold such records open to public inspection, at the assessor's office, during normal business hours; and shall, furthermore, cause to be published at least once in a newspaper of general circulation within the assessor's jurisdiction, a notice when and where such records may be inspected, such notice to be published not later than ten (10) calendar days before the local board of equalization begins its annual session. The notice shall be set forth in the publication within distinct and prominent borders, and shall have a width of not less than two (2) regular columns of such newspaper and a depth of at least four inches (4"). The notice shall state the day upon which the county board of equalization will convene, the last day appeals will be accepted, and a warning that failure to appeal the assessment to the county board of equalization may result in the assessment becoming final without further right of appeal.

(3) In addition, at least ten (10) calendar days before the local board of equalization commences its annual session, the assessor or the assessor's deputy shall notify, or cause to be notified, each taxpayer of any change in the classification or assessed valuation of the taxpayer's property. Such notification shall be sent by United States mail, addressed to the last known address of the taxpayer, and shall be effective when mailed. The notification shall show the previous year's assessment and classification and the current year's assessment and classification.

(4) A notation of the date of any notification of a change in classification or assessed valuation, or a dated copy of such notification, shall be included in the records of the assessor; and such records shall be preserved by the assessor for not less than two (2) years.

For more information:

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

**Sullivan County  
Assessor of Property**  
3411 Hwy 126  
Suite 103  
Blountville, Tennessee  
37617  
(423) 323-6455

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

**Sullivan County Trustee**  
3411 Hwy 126  
Suite 104  
Blountville, Tennessee  
37617  
Blountville (423) 323-6464  
Bristol (423) 989-4372  
Kingsport (423) 224-1789

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

Bristol ——— (423) 989-5523  
Bluff City ——— (423) 538-7144  
Johnson City — (423) 434-6299  
Kingsport ——— (423) 229-9406

**Sullivan County  
Assessor of Property**

## Sullivan County Assessor of Property

# The Assessment Change Notice

Information for Property  
Owners Who Receive an  
Assessment Change Notice  
from the Assessor of Property

ASSESSMENT CHANGE NOTICE

MAP AND PARCEL		DIST		MAP NO.	GP	CTL MAP	PARCEL	S. INT.	CITY
PROPERTY ADDRESS									
SUBDIVISION NAME									
BLOCK	LOT NO.	DEED ACRES	CALC. ACRES						
APPRaisal AS OF JANUARY 1,									
APPRaised VALUE									
ASSESSED VALUE									
AT %									
PREVIOUS ASSESSMENT & CLASS									
SEE REVERSE SIDE									

This is a brief explanation of the information on the **Assessment Change Notice** card mailed to all county property owners whose property values have either *increased* or



## Important Dates

Changes could be triggered by a variety of actions such as building an addition, adding a driveway, patio, etc. or by removing a barn or other building. The change could be *permanent*, as in the case of an addition, or *temporary*, for something like fire damage. If you are unsure what caused the change in the appraisal value just ask someone in the Assessor of Property's office and they will be happy to explain it.

address of the Assessor of Property →

civil district location map group letter control map special interest # →

address of the property →

name of subdivision →

subdivision: section # →

lot # →

date of appraisal →

new appraised value →

new assessment ratio →

new property classification →

previous property classification →

3 digit city code (090 = BRISTOL) →

reserved for postage

ASSESSOR OF PROPERTY  
3411 HWY 126 STE 103  
BLOUNTVILLE, TN 37617

ASSESSMENT CHANGE NOTICE

MAP AND PARCEL

DIST.	MAP NO.	GP	CTL. MAP	PARCEL	S. INT.	CITY
02	025B	A	025A	003.00	000	090

PROPERTY ADDRESS  
SUGAR MAPLE DR 123

SUBDIVISION NAME  
PLEASANT ACRES

BLOCK	LOT NO.	DEED ACRES	CALC. ACRES
2-B	35		

APPRaisal AS OF JANUARY 1, 2005

APPRaised VALUE → \$78,000

ASSESSED VALUE AT 25 % → \$19,500 ← new assessed value

RESIDENTIAL

PREVIOUS ASSESSMENT & CLASS → \$19,000 ← previous assessed value

RESIDENTIAL

SEE REVERSE SIDE

YOUR APPRAISED VALUE FOR PROPERTY TAX PURPOSES HAS CHANGED. IF YOU WISH TO DISCUSS THIS NEW VALUE, YOU MAY CONTACT THE ASSESSOR'S OFFICE OR YOU MAY APPEAR BEFORE THE LOCAL BOARD OF EQUALIZATION, WHICH MEETS BEGINNING JUNE 1.

PUBLIC JOHN Q ETUX JOAN  
123 SUGAR MAPLE DR  
BRISTOL, TN. 37620

name(s) of legal owner(s) →

ET UX = and wife  
ET VIR = and husb.  
ET AL= and others

# of acres in deed →

# of acres calculated (measured) →

mailing address of person responsible for property taxes →

### THIS IS NOT A TAX BILL

The information on the front of this notice shows the appraised and assessed values for property tax purposes for your property. The assessed value is a percentage of appraised value determined by state law according to the classification of the property (residential, commercial/industrial, farm, or public utility). A local tax rate is then applied to the assessed value to determine the amount of taxes due. Property taxes become due the first Monday in October each year and are payable without penalty through the last day of February of the following year in most jurisdictions, although some cities have a different collection period.

If you believe that the appraised value on the front of this notice does not reflect the market value of your property, or if you believe your appraised value is not in line with the appraised values of similar property in your county, you may contact the Assessor of Property or you may appear before the local Board of Equalization. The tax rate and tax amount should not be the subject of an appeal, as the tax rate is determined separately by the local governing body.

State law provides for property tax relief to low income homeowners age 65 or over, certain homeowners who are permanently and totally disabled and certain disabled veterans. If you believe you may qualify for this relief, you may contact your County Trustee or City Recorder for details.

Helpful information printed on back of the Assessment Change Notice

**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 for approximately two weeks to consider appeals and certify values.  
TCA 67-1-404 & TCA 67-5-1410

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

**1st Monday in October** : Assessor delivers tax rolls to the trustee and taxes become due and payable.  
TCA 67-5-807 & TCA 67-1-701

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

City taxes become delinquent, penalty and interest begin to accrue per their respective due dates.  
TCA 67-1-801