

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:

**Cumberland County
Assessor of Property
2 South Main Street
Suite 101
Crossville, TN 38555
(931) 484-5745**

...about your county property taxes, contact:

**Cumberland County Trustee
2 South Main Street
Suite 111
Crossville, TN 38555
(931) 484-5730**

...about your city property taxes, contact:

**Crossville City Hall
99 Municipal Avenue
Crossville, TN 38555
(931) 484-5113**



**Cumberland County
Assessor of Property**



The Assessment Change Notice

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



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 *decreased* for the current tax year from the values assessed in the previous tax year.

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 # →

subdivision lot # →

date of appraisal →

new appraised value →

new assessment value →

new property classification →

previous assessed value →

previous property classification →

of acres in deed →

of acres calculated (measured) →

new assessed value →

name(s) of legal owner(s) →

mailing address of person responsible for property taxes →

ASSESSOR OF PROPERTY
CUMBERLAND COUNTY
2 SOUTH MAIN ST SUITE 101
CROSSVILLE TN 38555

TENNESSEE ASSESSMENT CHANGE NOTICE

RESERVED FOR POSTAGE

DIST.	MAP NO.	GP	CTL. MAP	PARCEL	S. INT.	CITY
01	113H	C	113H	007.00	000	

PROPERTY ADDRESS
PRENTICE ST

SUBDIVISION NAME
GLENDALE

BLOCK	LOT NO.	DEED ACRES	CALC. ACRES
A	7		

APPRaisal AS OF JANUARY 1, 2009
APPRaised VALUE 7,500

ASSESSed VALUE AT 25% 1,875

PREVIOUS ASSESSMENT & CLASS
6,000 RESIDENTIAL

SIMCOX DAVID W
ETUX MICHELE C
107 LYNHURST DR
FAIRFIELD GLADE TN 38558

YOUR APPRAISED VALUE FOR PROPERTY TAX PURPOSES HAS CHANGED. IF YOU WISH TO DISCUSS THIS NEW VALUE, YOU MAY CONTACT THE ASSESSOR'S OFFICE. SEE REVERSE SIDE FOR INFORMATION ABOUT APPEALING YOUR ASSESSMENT.

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.

**HELPFUL
INFORMATION
PRINTED ON
BACK OF THE
ASSESSMENT
CHANGE NOTICE**

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 two weeks of May thru second 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

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 07-1-801

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