County Officials Orientation Program

2026

Hosted by University of Tennessee County Technical Assistance Service
in coordination with the Tennessee County Services Association and the County Officials Association of Tennessee

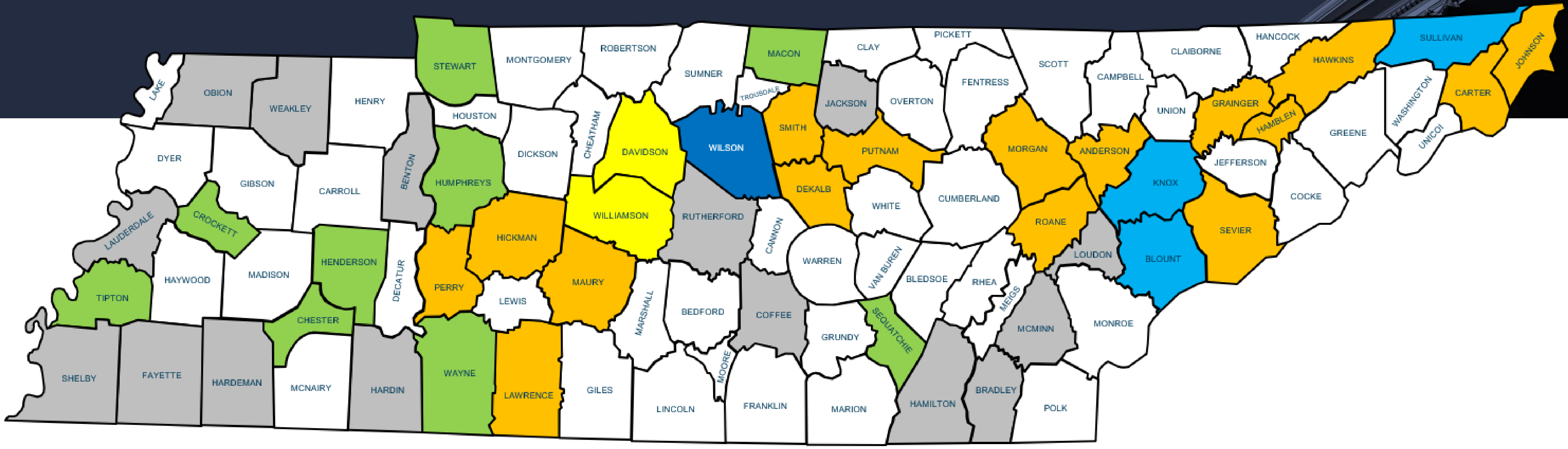
REAPPRAISAL

A reappraisal in Tennessee is a countywide update of all real estate values to match current market prices.

State law requires every county assessor to revalue property at least every 4-, 5-, or 6-years to keep property taxes fair and equal.

Currently, there is a trend to shorten reappraisal cycles to 4 years or less.

REAPPRAISAL CYCLES



- 2-Year Cycle (3)
- 3-Year Cycle (2)
- 3-Year Cycle with Indexing (1)
- 4-Year Cycle (15)
- 4-Year Cycle with Indexing (16)
- 5-Year Cycle (49)
- 6-Year Cycle (9)

APPRAISAL RATIO STUDY

The appraisal ratio measures the relationship between the last reappraisal value and what properties are selling for today.

As time passes between reappraisals, the disparity between the two values may increase. This disparity is what creates an appraisal ratio.

The appraised value divided by the sale price produces the appraisal ratio.

The appraisal ratio is then used to equalize personal property and public utility assessments.

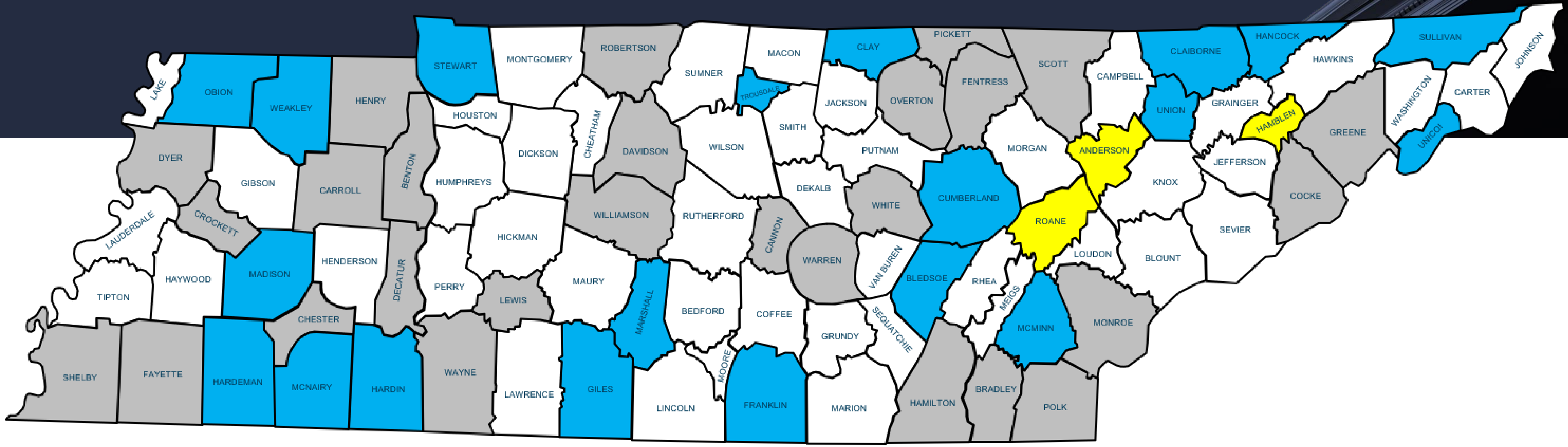
INDEXING

An index factor, in property assessment, is a multiplier used to adjust property values back to market value.

The index factors are derived from market specific sales activity throughout the county.

Indexing will eliminate the equalization adjustments to personal property and public utility assessments and keep tax relief payments whole.

2027 ASSESSMENT ACTIVITY



Revaluation (20)

Appraisal Ratio Study (27)

Indexing (3)

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