

## **RESOLUTION NO. 20260127-15**

### **Resolution Acknowledging and Affirming Statutory Requirements Governing Property Reappraisal and Interim Updating in Lawrence County Under Tennessee Code Annotated § 67-5-1601**

Whereas, Tennessee Code Annotated § 67-5-1601 establishes a comprehensive statutory framework governing the reappraisal and updating of real property values for ad valorem tax purposes in the State of Tennessee that authorizes counties to operate under four-year, five-year, or six-year reappraisal cycles, with differing statutory requirements applicable to each cycle; and

Whereas, Lawrence County has adopted and operates under a continuous four (4) year reappraisal cycle pursuant to Tennessee Code Annotated § 67-5-1601, as previously approved by resolution of the Lawrence County Board of County Commissioners and communicated to the State Board of Equalization; and

Whereas, Tennessee Code Annotated § 67-5-1601 assigns responsibility to the county assessor of property for preparation and administration of reappraisal plans, subject to review by the county mayor, approval by the county legislative body, and oversight by the State Board of Equalization; and

Whereas, the State Board of Equalization is vested with authority to ensure compliance with statutory reappraisal standards, including enforcement mechanisms to maintain uniformity and equalization of property values; and

Whereas, the Lawrence County Board of County Commissioners desires to formally acknowledge the governing statutory standards applicable to the current year of the four-year reappraisal cycle and to reaffirm its intent that all reappraisal and updating activities be conducted strictly in accordance with Tennessee law; and

WHEREAS, the law requires Lawrence County Board of County Commissioners to review the reappraisal plan and communicate to the State Board of Equalization whether said governing body approves or disapproves of such plan; and

WHEREAS, the Lawrence County Board of County Commissioners has reviewed Lawrence County's proposed reappraisal plan, attached hereto as Exhibit 1, and desires to communicate the results of its review to the State Board of Equalization as required by law;

NOW, THEREFORE, BE IT RESOLVED by the Lawrence County Legislative Body meeting in Regular Session on this 17th day of February 2026 (as postponed from 27th day of January 2026), that the Board hereby acknowledges and affirms that Lawrence County is operating in a four (4) year reappraisal cycle pursuant to Tennessee Code Annotated § 67-5-1601; and

BE IT FURTHER RESOLVED, that the proposed plan of reappraisal as attached hereto is approved and shall be forwarded to the State Board of Equalization with such explanatory comments as are approved by the Board of County Commissioners in adopting this resolution; and

BE IT FURTHER RESOLVED, that any updating of property values during the current reappraisal cycle year shall be undertaken only as expressly authorized by Tennessee Code Annotated § 67-5-1601 and in accordance with the requirements and oversight of the State Board of Equalization; and

BE IT FURTHER RESOLVED, that nothing in this Resolution shall be construed to authorize the updating, indexing, or adjustment of property values except as expressly permitted by Tennessee law; and

This Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 17th day of February 2026.

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Shane Eaton, Chair  
Lawrence County Legislative Body

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David A. Morgan, County Executive

ATTEST:

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Russ Brewer, County Clerk

SPONSOR: David Morgan