

RESOLUTION NO. 20260526-11

Recommending Examination of a Potential Transition to a Six (6) Year Reappraisal Cycle Pursuant to Tennessee Code Annotated § 67-5-1601

Whereas, Tennessee Code Annotated § 67-5-1601 authorizes counties in the State of Tennessee to operate under a continuous four-year, five-year, or six-year reappraisal cycle for purposes of ad valorem property taxation; and

Whereas, Lawrence County currently operates under a continuous four (4) year reappraisal cycle pursuant to an approved reappraisal plan previously submitted to and approved by the State Board of Equalization; and

Whereas, Tennessee law further provides a process by which revised reappraisal plans may be prepared, reviewed, and submitted for approval to the State Board of Equalization; and

Whereas, the Lawrence County Board of County Commissioners recognizes that differing reappraisal cycles may present differing administrative, operational, and taxpayer impacts; and

Whereas, the Lawrence County Board of County Commissioners desires to request that the Assessor of Property examine and evaluate whether a transition from the County's current four (4) year reappraisal cycle to a six (6) year reappraisal cycle would be advisable, beneficial, feasible, or otherwise in the best interests of Lawrence County and its citizens; and

Whereas, the Board further desires that any such examination include consideration of operational efficiency, administrative costs, taxpayer impact, statutory compliance requirements, and any recommendations or guidance from the State Board of Equalization;

Now, Therefore, Be It Resolved by the Lawrence County Board of County Commissioners meeting in regular session, that the Board hereby respectfully recommends that the Lawrence County Assessor of Property consider and examine whether Lawrence County should transition from its present four (4) year reappraisal cycle to a six (6) year reappraisal cycle pursuant to Tennessee Code Annotated § 67-5-1601; and

Be It Further Resolved, that the Board requests that the Assessor of Property report any findings, recommendations, concerns, or proposed plans regarding such matter to the Lawrence County Board of County Commissioners for future consideration; and

Be It Further Resolved, that nothing contained herein shall be construed as directing or requiring any change to the County's presently adopted reappraisal cycle absent further action and approval as required by Tennessee law and the State Board of Equalization; and

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

Passed this 26th day of May 2026.

Shane Eaton, Chair
Lawrence County Legislative Body

David A. Morgan, County Executive

ATTEST:

Russ Brewer, County Clerk

SPONSOR: Denny Gillespie and Wayne Yocum