RESOLUTION NO 2026-05
RESOLUTION AUTHORIZING
A CONTINUOUS (4) YEAR REAPPRAISAL CYCLE

WHEREAS, Tenn. Code Ann. § 67-5-1601 establishes a general six (6) year reappraisal for updating and equalizing property values for every county in Tennessee for property tax purposes, and

WHEREAS, a six (6) year reappraisal program consists of an on-site review of each parcel of real property over a five-year period followed by revaluation of all such property in the year following completion of the review period and includes a current value updating during the third year of the review cycle and sales ratio studies during the second and fifth years of the review cycle, and

WHEREAS, Tenn. Code Ann. § 67-5-1601 provides that upon the submission of a plan by the assessor and upon approval of the State Board of Equalization, a reappraisal program may be completed by a continuous four (4) year cycle comprised of an on-site review of each real property over a three (3) year period followed by revaluation of all such property in the year following completion of the review period, and

WHEREAS, the county legislative body of Weakley County understands that by approving such a four (4) year reappraisal cycle, a sales ratio study will be conducted during the second year of the review cycle and the centrally assessed properties and commercial/industrial tangible personal property will be equalized by the sales ratio adopted by the State Board of Equalization;

NOW, THEREFORE, BE IT RESOLVED by the county legislative body of Weakley County, meeting in July session on this the 28th day of July 2025, that:

PURSUANT to Tenn. Code Ann. § 67-5-1601, reappraisal shall be accomplished in Weakley County by a continuous four (4) year cycle beginning July 1st, 2023, comprised of an on-site review of each parcel of real property over a four (4) year period followed by revaluation of all such property for tax year 2027.

Adopted this 28 day of _July,2025.

Pursuant To The Rules Of The Commission, This Resolution Is Sponsored By the following members of the Weakley County Board of County Commissioners;

SPONSORED BY:

SPONSORED BY:

ACKNOWEDGED AND APPROVED:

_____

Chairman, Finance, Ways, & Means committee

APPROVED

_____

DENNIS DOSTER CHAIRMAN

ATTESTED:

_____

KIM HUGHEY, COUNTY CLERK

APPROVED:

_____

DALE HUTCHERSON
COUNTY MAYOR

DATE July 29, 2025

VETOED:

_____

DALE HUTCHERSON
COUNTY MAYOR

DATE_____

VOICE VOTE

WEAKLEY COUNTY, TENNESSEE

KIM HUGHEY, COUNTY CLERK

DRESDEN, TENNESSEE

Commissioner Hawks made a motion to approve Resolution No. 2026-05 authorizing a continuous four (4) year reappraisal cycle. Commissioner Eddings seconded the motion. Resolution No. 2026-05 was approved. Commissioner Pope was absent.

RESOLUTION PASSED

DATE: JULY 28, 2025