

County appraisers make every effort to ensure that all unique characteristics of a property are considered in establishing fair market value (*Fair Market Value is the price a willing and informed buyer and seller would agree upon under usual and ordinary circumstances. It is the most probable price a property would bring if exposed to the open market for a reasonable period of time.*). When property owners have concerns regarding their appraisal or classification or do not agree with the Assessor's value, they should request an informal review.

The Informal Review is not an appeal. It is an opportunity for property owners to share information with the Assessor's Office relative to the fair market value of their property.

To initiate an informal review:

Prior to June 1 of the tax year to be reviewed, contact the Assessor's Office and request an informal review by a County appraiser.

To assist in the informal review, property owners may be asked to submit documentation that supports their opinion of the value of the property in question. Examples of such documentation include:

Sales prices of similar properties in the immediate area within the last three years

Recent private appraisal

Current homeowner's insurance policy

Photos of the property

Any other information the property owner believes will assist appraisers in analyzing the property's fair market value

Documentation/information may be submitted by mail, fax, E-mail, or by dropping it off at the Assessor's Office.

Mailing Address: Maury County Assessor of Property
Six Public Square
Columbia, TN 38401
Phone 931-375-4001

E-mail Address: MCR@maurycounty-tn.gov

Property owners should include their property's parcel identification number for all pieces of documentation submitted. The Assessor's Office will contact you regarding the results of your informal review.

Formal Appeal Process:

1. Maury County Board of Equalization

Formal appeals are filed with the Maury County Board of Equalization which normally meets as needed during the first two weeks in June. Appointments for appeals should be made with the Maury County Assessor of Property Office. Personal appearance must be made by the property owner or by an agent for the owner bearing the owner's written consent. Failure to appear and appeal an assessment will result in the assessment becoming final for the current year without further right of appeal.

2. State Board of Equalization

Actions of the County Board of Equalization may be appealed to the State Board of Equalization by the property owner or taxpayer and by the assessor or taxing jurisdictions. The State Board acts initially through administrative judges, and parties may seek review by the Assessment Appeals Commission which is appointed by the State Board. The State Board may review actions of the administrative judges or the Assessment Appeals Commission, and final action of the Board is ultimately reviewable in Chancery Court.