

State of Tennessee Assessment Schedule

- January 1
 - "Assessment Date" ownership, assessments and tax maps for the year are to be completed as of this date.
- February 1
 - Personal Property Schedules mailed to each business owner by this date.
- February 28
 - Last day to pay preceding year's taxes without penalty and interest.
- March 1
 - Deadline to apply for greenbelt.
 - Mobile Home Forms should be mailed to each owner of land that is used as a mobile home park by this date.
 - Personal Property Schedules should be returned by this date.
 - Delinquency date for the preceding year's taxes. Last day to request a reasonable cause hearing before the State Board of Equalization (SBOE).
 - Corrections of errors or omissions on the part of the assessor must be requested or initiated on or before March 1, no more than the second year following the tax year for which the correction is to be made. Errors or omissions that are correctable include only obvious clerical mistakes, involving no judgment of or discretion by the assessor, apparent from the face of the official tax and assessment records, such as the name or address of an owner, the location or physical description of property, misplacement of a decimal point or mathematical miscalculation, errors of classification, and duplicate assessment. Errors or omissions do not include clerical mistakes made by the taxpayer in a Personal Property Schedule.
- April 1
 - Mobile Home Forms should be returned by this date.
- May
 - Prior to May 20th the assessor must make the assessment records available to the public. Notice shall be printed in a newspaper of general circulation referencing the day that the County Board will convene and the last day that appeals will be accepted.
- May 20
 - Assessments should be complete and change notices mailed.
 - Deadline to apply for exemptions.
- June 1
 - County Board of Equalization meets through month of June.
- July
 - Tax rate for the county should be set by County Commission and city governing bodies.
- July 1
 - The assessor must furnish to each owner of land that is used as a mobile home park, a schedule of assessed value for each mobile home by this date.
- August 1
 - General deadline for appeals to the SBOE is August 1 or within 45 days of the date that the notice of the County Board action was sent, whichever is later.
- September 1
 - Last day to file an amended Personal Property Schedule for previous tax year.
 - Last day to certify a back assessment or reassessment for the previous tax year; unless failure to file a Personal Property Schedule, actual fraud or fraudulent misrepresentation, or connivance.
 - Last day for new construction to be substantially completed for proration.
- October 1
 - Current year's taxes become due and payable on this date.