

Appraisal value is based on these key factors:

- A property's use (*such as home, business, vacant land, etc.*)
- A property's characteristics
 - Location
 - Square Footage (*total living area*)
 - Age (*year of construction*)
 - Quality of Construction
 - Amenities (*such as bathroom count, garage, carport, vaulted ceilings, etc.*)
- Current market conditions (*determined by sales in the immediate area .*)

To determine the fair market value of a property, a team of skilled and professionally trained appraisers:

- Visually inspects all properties to ensure that the Assessor's records reflect actual characteristics. (These inspections have been performed throughout the past three years.)
- Reviews and verifies market sales, cost and income data according to accepted appraisal practices.
- Completes market analyses using the Tennessee CAAS system, comparing properties of similar size, age, location, and description.
- Establishes appraisal values that reflect current market conditions as of January 1, of the reappraisal year.