

YOUR PROPERTY TAX: HOW IT WORKS

A one-page guide for Wilson County residents · 2026

FREQUENTLY ASKED QUESTIONS

Q. What is a reappraisal?

A state-required update of your property's appraised value to current market value. Wilson County's 2026 reappraisal updates values to what your property would sell for as of January 1, 2026.

Q. Why did my value jump so much?

Wilson County had been on a 5-year reappraisal cycle, with values last updated in 2021. Five years of market growth got captured in one update. The county is moving to a 3-year cycle starting July 1, 2026, so future updates should be smaller.

Q. Is this notice my tax bill?

No. The Assessment Change Notice is a value update, not a tax bill. The dollar amount you owe will not be known until the County Commission and city councils set their tax rates this summer.

Q. Will my taxes go up?

Maybe, by some amount, but not necessarily by the same percentage your appraisal went up. Three things determine your bill: (1) how your property's value moved compared to the county average, (2) the tax rate adopted by the County Commission and your city council, and (3) other charges like solid waste fees.

Q. What is "Truth in Taxation"?

A Tennessee law that requires the County and cities to recalculate a "certified tax rate" after each reappraisal. The certified rate is what would generate roughly the same total revenue as last year, given the new values. So if total county values rose 50%, the certified rate falls by roughly 50% to keep total revenue flat.

Q. Who sets the actual tax rate?

The Wilson County Commission for county taxes. The Lebanon, Mt. Juliet, or Watertown city council if you live in one of those cities. Wilson County's vote is tentatively scheduled for June 15, 2026, with cities voting later in summer.

Q. Can the Commission set a rate above the certified rate?

Yes, but only after public hearings. Anything adopted above the certified rate is a tax increase by definition, and state law requires advance notice and a public hearing.

Q. What if my notice has wrong information?

Call the Assessor's office at (615) 444-8661 between May 4 and May 29. Many factual errors (square footage, classification, missing or extra improvements) can be fixed on the phone.

HOW YOUR TAX BILL IS CALCULATED

The math, the decisions, and the dates that matter

THE MATH

$$\text{Tax Bill} = (\text{Appraised Value} \times 25\%) \times \text{Tax Rate} \div 100$$

Tennessee assesses residential property at 25% of appraised value, set by the state Constitution.

Worked example: home appraised at \$400,000

1. Appraised value: \$400,000
2. Assessment: $\$400,000 \times 25\% = \$100,000$
3. If county tax rate is set at \$2.00 per \$100, county tax = $\$100,000 \times \$2.00 \div 100 = \$2,000$
4. Add city tax (if you live in Lebanon, Mt. Juliet, or Watertown) and any special levies

THREE DECISIONS, THREE ROOMS

Most of the confusion comes from collapsing three separate decisions into one. They are made by different people in different rooms at different times.

01. The Assessor

Sets your property's appraised value to market. Already done. This is the number on your notice.

02. Truth in Taxation

State law calculates a certified tax rate that would keep total county revenue roughly flat after reappraisal. Happens automatically in late May/early June.

03. The Commission and City Councils

Adopt the actual tax rate each summer in the budget process. They can adopt the certified rate, or vote for a higher rate (which is a tax increase requiring public hearings).

KEY DATES FOR 2026

DATE	WHAT HAPPENS	WHAT TO DO
Now to May 29	Discussion window with Assessor	Call (615) 444-8661 with questions or corrections.
First business day in June	Board of Equalization opens	Formal appeals begin if not resolved by phone.
June 15 (tentative)	County Commission budget vote	Find your commissioner at wilsoncountyttn.gov/222
July to September	City rate votes	Lebanon, Mt. Juliet, and Watertown vote separately.
Mid-October	Tax bills mailed	By the Wilson County Trustee, (615) 444-0894.
End of February	Last day to pay without interest	Pay online at citisenportal.com (Wilson County Trustee).