

***REAPPRAISAL PLAN***

*TAX YEAR*

*ASSESSOR OF PROPERTY*

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**START DATE OF CONTINUOUS VISUAL INSPECTION CYCLE:**  JULY 1st , \_\_\_\_\_

**ASSESSOR:**

URBAN 1'=50' & 100' MAPS	_____	(Except C//Other)
RURAL 1'=400' MAPS	_____	(Except C//Other)
COMMERCIAL/INDUSTRIAL	_____	
ALL OTHER TOTAL	_____	
PARCELS	_____	
PARCELS ENTERED	_____	

TOTAL MAPS	1" = 50'	_____
	1' = 100'	_____
	1" = 400'	_____

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**YEAR BY YEAR DECLARATION OF JURISDICTION UPDATING OPTIONS**

# 1ST INSPECTION YEAR

## PARCELS TO BE INSPECTED FOR

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL

## MAPS TO BE INSPECTED FOR

1" = 400' Maps	

1" = 100' Maps	

1" = 50' Maps	

<b>PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:</b>	
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## % OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

# 2ND INSPECTION YEAR

## PARCELS TO BE INSPECTED FOR

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL

## MAPS TO BE INSPECTED FOR

1" = 400' Maps	

1" = 100' Maps	

1" = 50' Maps	

**PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:**

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## % OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

# 3RD INSPECTION YEAR

## PARCELS TO BE INSPECTED FOR

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL

## MAPS TO BE INSPECTED FOR

1" = 400' Maps	

1" = 100' Maps	

1" = 50' Maps	

**PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:**

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## % OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

# 4TH INSPECTION YEAR

## PARCELS TO BE INSPECTED FOR

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL

## MAPS TO BE INSPECTED FOR

1" = 400' Maps	

1" = 100' Maps	

1" = 50' Maps	

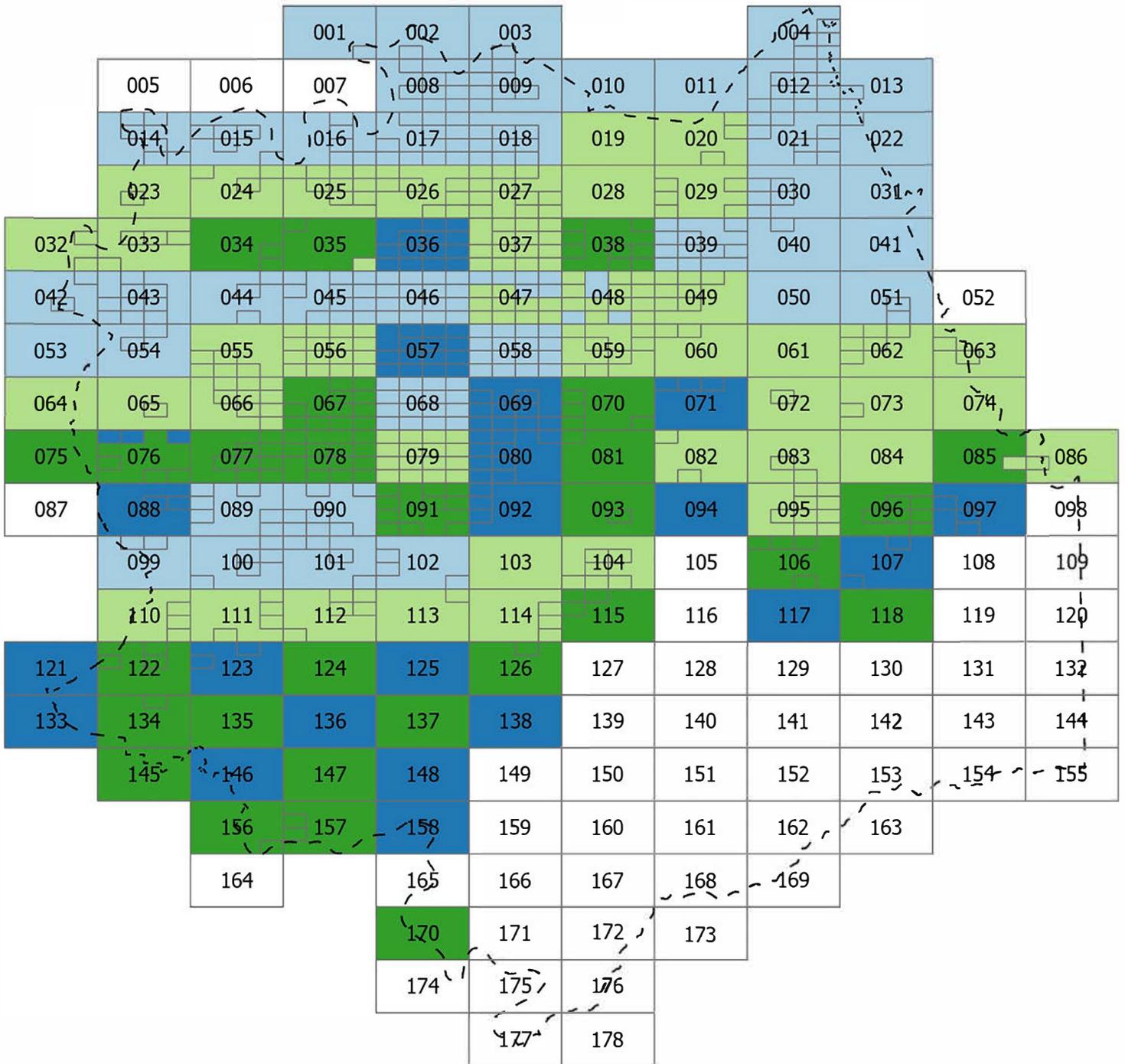
**PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:**

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## % OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

# County Index Map



- First Year
- Second Year
- Third Year
- Fourth Year
- No Maps
- County

## NARRATIVE INFORMATION --- VISUAL INSPECTION

- A. **Field Inspectors:** The assessor's office will utilize trained, competent field personnel to measure and list all types of improvements in the field. Assistance may be requested from the Division of Property Assessments (DPA) upon encountering any special or unique improvements where additional expertise is needed.
- B. **Training Recommended:** The assessor's office will participate in DPA, CTAS, and/or TnAAO seminars, workshops, and courses relating to current procedures and valuation of properties.
- C. **Quarterly Progress Reports:** The assessor's office will provide a quarterly progress report to the DPA that accurately documents progress achieved during the reporting period. This report will show the number of parcels reviewed, current data entry status, and a listing of the maps that have been reviewed.
- D. **Accuracy of All Attributes:** Both land and improvements will be reviewed on every parcel during the review phase for accuracy and completeness. This includes the physical attributes of the land, such as topography, and tree lines that may have changed since the last inspection cycle.
- E. **Changes to Parcels:** Any new structures, additions, and remodeling will be keyed in the current file to maintain fairness and equity among all property owners. Changes held until reappraisal or future years, if any, will be be nominal in nature. Review will be considered complete when changes have been entered into the CAMA system.
- D. **Geographic Areas Assigned:** Annual visual inspection of parcels are defined for each year in this report. The inspection of all rural, urban, commercial and exempt properties will be completed by the end of the cycle explained within this report.
- F. **Map Maintenance Schedule and Explanations:** Map maintenance will be worked on a daily basis, with the CAMA file being current at all times. Sales verification procedures will comply with procedures outlined in current publications of the DPA.

G. **Use of Aerial Photography for Review:** Maps may be reviewed using a combination of on-site inspection and aerial photography and/or oblique imagery for all attributes of the parcels, provided that the outcome will result in accurate assessments. On-site field review will be utilized when accurate information cannot be ascertained from the aerial and/or oblique imagery.

H. **Quality Assurance Efforts Planned:** Quality of work for visual review and data entry will be maintained by the assessor. All field review work and data entry will be subjected to quality control measures by a staff member in the office who did not complete the initial work. Additionally, assessment summaries and other tools within the CAMA system will be reviewed on a regular basis to identify any irregularities in value which may indicate significant errors.

## NARRATIVE INFORMATION – INDEXING YEAR

- A. **Assistance of Division of Property Assessments:** Technical support in developing reciprocal index factors to achieve market value may be requested from the DPA.
- B. **Development of Sales File:** Sales data will be entered into the CAMA system in a timely manner to ensure the most relevant, accurate information is available for Indexing purposes. It is understood and acknowledged that ninety (90) days from the date of recording should be considered the maximum amount of time for sales data entry. The assessor's office will make reasonable efforts to minimize the number of days that elapse between the recording of deeds and sales data entry during the Indexing year.
- C. **Valuation Analysis:** Statistical analysis will be performed by the Division of Property Assessments to ensure that 100% of market value is achieved throughout the jurisdiction.
- D. **Mapping and Ownership:** Mapping and ownership information will be kept as current as reasonably possible during the revaluation year understanding the importance of timely information during Indexing year.
- E. **New Construction:** New improvements and/or remodeling will be kept current throughout the year.
- F. **Final Value Meeting:** A final value meeting will address all developed reciprocal factors, and the final analysis will be based upon standard statistical measures of performance. Final results will acceptable or final meeting will be delayed until equity and market value is achieved.
- G. **Hearings (Formal and Informal):** Assessor's staff will conduct all informal hearings. Any assistance with formal hearings will be requested through the Division of Property Assessments and the Appeals Request form to the appropriate Assistant Director.

## NARRATIVE INFORMATION – REVALUATION YEAR

A. **Personnel Needs:** The assessor's office will ensure that staff adequate in quantity and training will be available to perform the functions necessary to complete a timely and acceptable revaluation program. Where additional expertise is needed, the assessor's office may request assistance from the DPA while understanding that existing DPA workload may limit the amount of resources available during the revaluation year.

B. **Office Space and Equipment Needs:** Adequate office supplies and necessary equipment for the assessor's office will be planned and budgeted for so that a timely and acceptable revaluation program can be completed.

C. **Use of Aerial Photographs / Oblique Imagery:** Aerial photography and/or oblique imagery will be utilized to review and update location, access, land grades, improvements, tree lines, acreage, etc. Additional tools that integrate CAMA data into geographic information systems (GIS) will also be used to evaluate and update the consistency of improvement types, land tables, NBHD codes, etc.

D. **Assistance of Division of Property Assessments:** Technical support in developing base rates (base house, commercial improvement types, etc.), OBY rates, small tract valuation tables, market and use farm schedules, and commercial and industrial property valuation may be requested from the DPA while understanding the constraints as mentioned in section A above.

E. **Development of Sales File:** Sales data will be entered into the CAMA system in a timely manner to ensure the most relevant, accurate information is available for revaluation purposes. It is understood and acknowledged that ninety (90) days from the date of recording should be considered the maximum amount of time for sales data entry. The assessor's office will make reasonable efforts to minimize the number of days that elapse between the recording of deeds and sales data entry during the revaluation year.

F. **Neighborhood Codes:** Neighborhood codes will be checked for consistency and delineated in a manner that is reasonable for mass appraisal purposes.

**G. Improvement Valuation:**

1. Base Rate Development: Residential improvement values (base house) will be based on the most current market derived data available. Commercial rates will be derived from Marshall & Swift Valuation Service and adjusted for the local market.
2. Out Building and Yard Items: OBY costs and depreciation tables will be derived from Marshall & Swift Valuation Service. If the local market dictates a deviation from the published cost data, sufficient evidence will be collected and maintained to support such a deviation.
3. Collection & Use of Income & Expense Information: Questionnaires will be sent to selected income producing properties during the revaluation year for use in property valuation and appeals.
4. Quality Assurance Efforts: The quality of work completed by field personnel and data entry staff will be reviewed and monitored on a regular basis by the assessor or senior staff. In addition, assessment summaries will be monitored for any irregularities.

**H. Land Valuation:**

1. Rural Land & Use Value: Market value schedules with any necessary size and location adjustments will be developed by the assessor with DPA assistance as needed. Use value schedules will be developed by the DPA pursuant to current state law.
2. Unit of Measure Tables: UM tables will be used to value residential land from 0 to 14.99 acres (small tracts). DPA assistance may be requested.
3. Commercial & Industrial: Commercial/industrial land, whether urban or rural, will be reviewed and revalued according to current market data. DPA assistance may be requested.
4. Quality Control: The assessor will conduct quality control at all times with a review of randomly selected parcels. Statistical analysis will be utilized to identify outliers and to ensure standard statistical measures are achieved.

- I. **Mineral and/or Leaseholds:** Applicable questionnaires will be mailed to identified properties in the revaluation year by the assessor's office. DPA assistance in the valuation of leaseholds or mineral interests may be requested.

J. **Valuation Analysis:** Statistical analysis will be performed by the DPA to ensure final statistics fall within acceptable standards in all categories of properties. Final value correlation will consider all approaches to value with the most applicable being utilized in each instance where sufficient data exists.

K. **Mapping and Ownership:** Mapping and ownership information will be kept as current as reasonably possible during the revaluation year understanding the importance of timely information during revaluation.

L. **New Construction:** New improvements and/or remodeling will be kept as current as reasonably possible during the revaluation year with emphasis on (including, but not limited to): effective year built (EYB) or condition, proration, and accurate OBY data.

M. **Final Value Meeting:** A final value meeting between the assessor's office and the DPA will address all aspects of revaluation. The final analysis will be based upon standard statistical measures of performance. It is understood and acknowledged that the DPA must approve the final product of the revaluation effort.

N. **Hearings (Formal and Informal):** The assessor's staff will be responsible for informal hearings, and it is understood and acknowledged that DPA assistance for informal hearings cannot be guaranteed. Assistance with formal hearings may be requested from the DPA by submitting such requests on a parcel-by-parcel basis directly to the DPA assistant director for field operations.

Is your county currently on the IMPACT system?      Yes\_\_\_\_\_ No\_\_\_\_\_

Do you plan to change to another system?      Yes\_\_\_\_\_ No\_\_\_\_\_

If so, list the name and the date: \_\_\_\_\_

\_\_\_\_\_ Date

**ASSESSOR'S PERSONNEL ASSIGNMENT**

<b>POSITION # 1</b>	
TITLE	PROPERTY ASSESSOR
NAME	TODD ORR
YEARS OF SERVICE	3
PHASE RESPONSIBILITY	ALL PHASES OF THE REAPPRAISAL PROGRAM
<b>POSITION # 2</b>	
TITLE	CHIEF DEPUTY ASSESSOR
NAME	TREVOR MCMURRAY
YEARS OF SERVICE	22
PHASE RESPONSIBILITY	ALL PHASES OF THE REAPPRAISAL PROGRAM
<b>POSITION # 3</b>	
TITLE	OFFICE MANAGER
NAME	AMY BLANKENSHIP
YEARS OF SERVICE	17
PHASE RESPONSIBILITY	SUPERVISION OF CLERICAL AND OFFICE MANAGMENT
<b>POSITION # 4</b>	
TITLE	COMMERCIAL SPECIALIST
NAME	JEFF WELSHAN
YEARS OF SERVICE	16
PHASE RESPONSIBILITY	REVIEW OF COMMERCIAL PROPERTY AND CONSTRUCTION
<b>POSITION # 5</b>	
TITLE	DEPUTY ASSESSOR II
NAME	TRAVIS GALYON
YEARS OF SERVICE	10
PHASE RESPONSIBILITY	REVIEW OF RESIDENTIAL PROPERTY AND NEW CONSTRUCTION
<b>POSITION # 6</b>	
TITLE	DEPUTY ASSESSOR II
NAME	TODD OLIVER
YEARS OF SERVICE	9
PHASE RESPONSIBILITY	REVIEW OF RESIDENTIAL PROPERTY AND NEW CONSTRUCTION
<b>POSITION # 7</b>	
TITLE	DEPUTY ASSESSOR II
NAME	CHANCE VANANDA
YEARS OF SERVICE	8
PHASE RESPONSIBILITY	REVIEW OF RESIDENTIAL PROPERTY AND NEW CONSTRUCTION
<b>POSITION # 8</b>	
TITLE	DEPUTY ASSESSOR II
NAME	TROY FREELS
YEARS OF SERVICE	5
PHASE RESPONSIBILITY	REVIEW OF RESIDENTIAL PROPERTY AND NEW CONSTRUCTION

**ASSESSOR'S PERSONNEL ASSIGNMENT**

<b>POSITION # 9</b>	
TITLE	DEPUTY ASSESSOR I
NAME	JASON MCCALL
YEARS OF SERVICE	1.5
PHASE RESPONSIBILITY	REVIEW OF RESIDENTIAL PROPERTY AND NEW CONSTRUCTION
<b>POSITION # 10</b>	
TITLE	DEPUTY ASSESSOR I
NAME	MATT STORM
YEARS OF SERVICE	1
PHASE RESPONSIBILITY	REVIEW OF RESIDENTIAL PROPERTY AND NEW CONSTRUCTION
<b>POSITION # 11</b>	
TITLE	DEPUTY ASSESSOR I
NAME	CHARLIE JOHNSON
YEARS OF SERVICE	6 M
PHASE RESPONSIBILITY	REVIEW OF RESIDENTIAL PROPERTY AND NEW CONSTRUCTION
<b>POSITION # 12</b>	
TITLE	GIS ANALYST
NAME	PHILLIP STEPHENS
YEARS OF SERVICE	8
PHASE RESPONSIBILITY	PARCEL MAPPING AND CLERICAL DUTIES AS NEEDED
<b>POSITION # 13</b>	
TITLE	TITLE AND MAPPING CLERK
NAME	JANELLE PALMER
YEARS OF SERVICE	3
PHASE RESPONSIBILITY	DEED TRANSFERS
<b>POSITION # 14</b>	
TITLE	ASSESSOR CLERK
NAME	VICKIE PHILLIPS
YEARS OF SERVICE	22
PHASE RESPONSIBILITY	DATA ENTRY AND CLERICAL DUTIES
<b>POSITION # 15</b>	
TITLE	ADMINISTRATIVE ASSISTANT
NAME	LISA NUCHOLS
YEARS OF SERVICE	8
PHASE RESPONSIBILITY	ADMINISTRATIVE AND CLERICAL DUTIES
<b>POSITION # 16</b>	
TITLE	OFFICE SERVICES SPECIALIST
NAME	ROBIIN LOOPE
YEARS OF SERVICE	3
PHASE RESPONSIBILITY	PERSONAL PROPERTY, KEYING AND CLERICAL DUTIES
<b>POSITION # 17</b>	
TITLE	PERSONAL PROPERTY ASSISTANT
NAME	BRANDY ENEA
YEARS OF SERVICE	3
PHASE RESPONSIBILITY	PERSONAL PROPERTY, KEYING AND CLERICAL DUTIES

# Signature Page

\_\_\_\_\_  
ASSESSOR OF PROPERTY (Signature)

\_\_\_\_\_  
DATE

\_\_\_\_\_  
COUNTY MAYOR / EXECUTIVE (Signature)

\_\_\_\_\_  
DATE

\_\_\_\_\_  
CHAIRMAN, COUNTY COMMISSION (Signature)

\_\_\_\_\_  
DATE

**ATTACHED RESOLUTION FOR 1, 2, 3, or 4-YEAR CYCLES?**

**YES** \_\_\_\_\_ **NO** \_\_\_\_\_

**DATE SUBMITTED TO STATE BOARD OF EQUALIZATION:**

**DATE** \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_

**RESOLUTION AUTHORIZING  
A CONTINUOUS \_\_\_\_-YEAR REAPPRAISAL CYCLE**

WHEREAS, Tenn. Code Ann. § 67-5-1601(a)(3) 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 \_\_\_\_ - year cycle comprised of a **continuous** on-site review of each real property over a \_\_\_\_ - year period, and

WHEREAS, the county legislative body of \_\_\_\_\_ understands that by approving such a \_\_\_\_ - year reappraisal cycle, an appraisal ratio study will be conducted during the second year of the reappraisal cycle and, **if a jurisdiction's appraised values are not updated to market value**, the centrally assessed properties and commercial/industrial tangible personal property will be equalized by the appraisal ratio adopted by the State Board of Equalization;

NOW, THEREFORE, BE IT RESOLVED by the county legislative body of \_\_\_\_\_, meeting in \_\_\_\_\_ session on this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, that:

PURSUANT to Tenn. Code Ann. § 67-5-1601(a)(3), reappraisal shall be accomplished in \_\_\_\_\_ by a continuous \_\_\_\_ - year cycle beginning July 1, \_\_\_\_\_ comprised of a **continuous** on-site review of each parcel of real property over a \_\_\_\_ - year period, with a revaluation of all such property for tax year \_\_\_\_\_.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

APPROVED:

\_\_\_\_\_  
County Mayor (or Executive)

ATTEST:

\_\_\_\_\_  
County Clerk