



CITY MANAGER
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Blount County Commission
359 Court Street
Maryville, TN 37804

Subject: Support for Transition to a 2-Year Reappraisal Cycle

Dear Blount County Commissioners:

On behalf of the City of Alcoa Commissioners, I am writing to express our support for the Blount County Property Assessor's initiative to transition from the current three-year property reappraisal cycle to a two-year cycle.

The move to a three-year cycle was an important step forward, and we appreciate the progress that has been made in keeping property values more closely aligned with market activity. Continuing that momentum by moving to a two-year cycle would further improve the accuracy and consistency of assessments across the county.

One of the key benefits of a more frequent appraisal cycle is its ability to better manage the sales ratio and reduce unintended impacts on taxpayers. Under longer cycles, shifts in market activity can result in sales ratio adjustments that place a disproportionate burden on residential homeowners, particularly when commercial values lag behind market conditions. A two-year cycle helps smooth those adjustments, promoting a fairer balance between residential and commercial properties.

From the City's perspective, more frequent reappraisals also provide greater stability and predictability in local revenues, which supports responsible budgeting and long-term planning while improving transparency for property owners.

We appreciate the Property Assessor's efforts to address these issues thoughtfully and the County Commission's role in carefully evaluating this proposal. The City of Alcoa supports this initiative and welcomes the opportunity to assist or provide additional perspective as the discussion continues.

Thank you for your time and service to the citizens of Blount County.

Sincerely,

Bruce Applegate
City Manager, City of Alcoa