



Blount County Property Assessor
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Date: March 20, 2019
To: Blount County Commission
From: Tim Helton, Assessor of Property
Re: 2023 Countywide Reappraisal Plan

Dear Blount County Commissioners,

Per Tennessee Code Annotated §67-5-1601, a countywide reappraisal is required on a periodic basis in order to maintain appraisals at market value and to maintain equity in appraisals. State statutes provide a choice of one of three different reappraisal cycle options: (1) a six-year cycle with a current value update in the third year, (2) a four-year cycle with no intervening update, or (3) a five-year cycle with no intervening update.

Like many of our neighboring counties, I have found that a four-year cycle gives us the ability to react to market conditions on a more timely basis. Therefore, I am submitting a four-year countywide reappraisal plan for your approval.

Thank you for your consideration.

Tim Helton
Assessor of Property