

***4 - YEAR  
REAPPRAISAL PLAN***

***Blount County***

***SUBMISSION DATE:***

***1 JANUARY 2019***

***ASSESSOR OF PROPERTY***

***Tim Helton***

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## Blount County

### 3 - YEAR VISUAL INSPECTION CYCLE

START DATE OF INSPECTION CYCLE: JULY 1st, 2019

**ASSESSOR:** Tim Helton

URBAN 1'=50' & 100' MAPS	<u>37,748</u>	(Except C//Other)
RURAL 1'=400' MAPS	<u>24,654</u>	(Except C//Other)
COMMERCIAL/INDUSTRIAL	<u>3,922</u>	
ALL OTHER TOTAL	<u>1,791</u>	
PARCELS	<u>68,115</u>	
PARCELS ENTERED	<u>68,115</u>	

TOTAL MAPS	1" = 50'	<u>9</u>
	1' = 100'	<u>486</u>
	1" = 400'	<u>128</u>

# 1ST INSPECTION YEAR

## PARCELS TO BE INSPECTED FOR 2020

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
12,793	8,379	1,661	553	23,386	34.3%

## MAPS TO BE INSPECTED FOR 2020

1" = 400' Maps	1,2,3,4,8,9,10,11,12,13,14,15,16,17,18,21,22,30,31,39,40,41,42,43,44,45,46,47,
	48,50,51,53,54,58,68,89,90,99,100,101,102

1" = 100' Maps	1M,2O,3O,P,4E,K,M,N,8B,E,F,J,K,L,M,N,9A,B,G,H,I,J,K,P,12C,D,E,F,G,J,K,L,N,O, .P,13I,14B.C.G.K.M.N,15F.G.H.J.M,16C.F.K.M.N,18F.G.H.I.K,21B.E.H.M.N,22A,
	30G,H,I,J,P,39A,D,G,I,J,K,L,O,40B,42D,K,43B,F,G,I,J,K,N,O,44D,F,N,45A,C,D,E, 45F.H.M.N.O,46A.B.C.D.E.F.G.I.J.K.L.M.N.O,47A.B.C.D.F,51K,N,54C,
	58A,B,C,D,E,F,G,H,I,J,K,L,M,N,O,68A,B,C,D,E,F,G,H,I,J,K,L,M,N,O,89A,C,H,I,L, M,90B,D,I,J,N,O,P,99C,100E.F.K.P,101B.F.M,102H,I

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	34.3%
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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 2021

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
13,203	7,960	1,118	471	22,752	33.4%

### MAPS TO BE INSPECTED FOR 2021

<b>1" = 400' Maps</b>	19,20,23,234,25,26,27,28,29,32,33,37,49,55,56,59,60,61,62,63,64,65,66,72,73,74,78,
	79,82,83,84,85,86,95,103,104,110,111,112,113,114

<b>1" = 100' Maps</b>	17B,C,D,F,I,K,L,N,O,P,18N,O,P,20E,N,23J,24A,24D,24F,25A,B,D,F,G,K,L,26A,E,G,H,L,N,27A,B,C,G,H,I,K,N,P,32E,M,33E,F,G,P,37B,C,47G,H,I,J,K,L,M,N,O,P,
	48A,C,D,E,F,H,I,J,K,L,M,O,49A,B,C,G,H,J,54G,56B,C,E,F,G,H,J,K,M,O,P,59D,E,G,K,O,P,60A,60B,62B,G,I,63H,J,66B,C,D,P,72G,73I,78A,D,E,F,H,G,H,J,K,L,M,N,O,79B,
	79C,D,E,F,G,H,I,J,82A,O,83J,83N,85L,86I,95C,95D,95E,F,J,K,102M,104F,G,J,O,P,110L,112E,112F,113D,114E

<b>1" = 50' Maps</b>	95EC,104JC,104NA,104OB

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

**33.4%**

### % 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 2022

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
11,752	8,315	1,143	767	21,977	32.3%

## MAPS TO BE INSPECTED FOR 2022

1" = 400' Maps	34,35,36,38,57,67,69,70,71,75,76,77,80,81,88,91,92,93,94,96,97,106,107,115,117,
	118,121,122,123,124,125,126,133,134,135,136,137,138,145,146,147,148,156,157
	158,170

1" = 100' Maps	34L,M,35A,M,36C,D,E,F,G,I,J,L,M,O,P,38A,D,H,I,K,L,N,57B,C,D,E,F,G,I,J,K,L,M,N,O, P,66E,F,G,K,L,M,67C,D,E,F,I,L,N,O,P,69F,H,I,J,K,M,N,P,70H,I,M,P,71A,B,C,76A,B,I,
	76M,N,77D,E,F,J,L,N,79K,L,M,N,O,P,80B,D,G,I,J,O,P,81A,88E,F,91A,C,E,H,I,M,O,P, 92A,H,I,93K,95L,N,96E,F,J,K,L,M,97H,J,O,106B,C,N,107C,114L,M,115A,B,H,122F,H
	12C,H,123C,123H,126C,134C,156M,157H,I

1" = 50' Maps	95LB,95ED,97JA,97JD106AI,

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:

32.3%

## % 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 2023

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
				0	0.0%

### MAPS TO BE INSPECTED FOR 2023

1" = 400' Maps	

1" = 100' Maps	

1" = 50' Maps	

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

**0.0%**

### % OF PARCELS CHECKED FOR QUALITY CONTROL

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

5TH INSPECTION YEAR					
PARCELS TO BE INSPECTED FOR 2024					
URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
				0	0.0%

MAPS TO BE INSPECTED FOR 2024	
1" = 400' Maps	
1" = 100' Maps	
1" = 50' Maps	

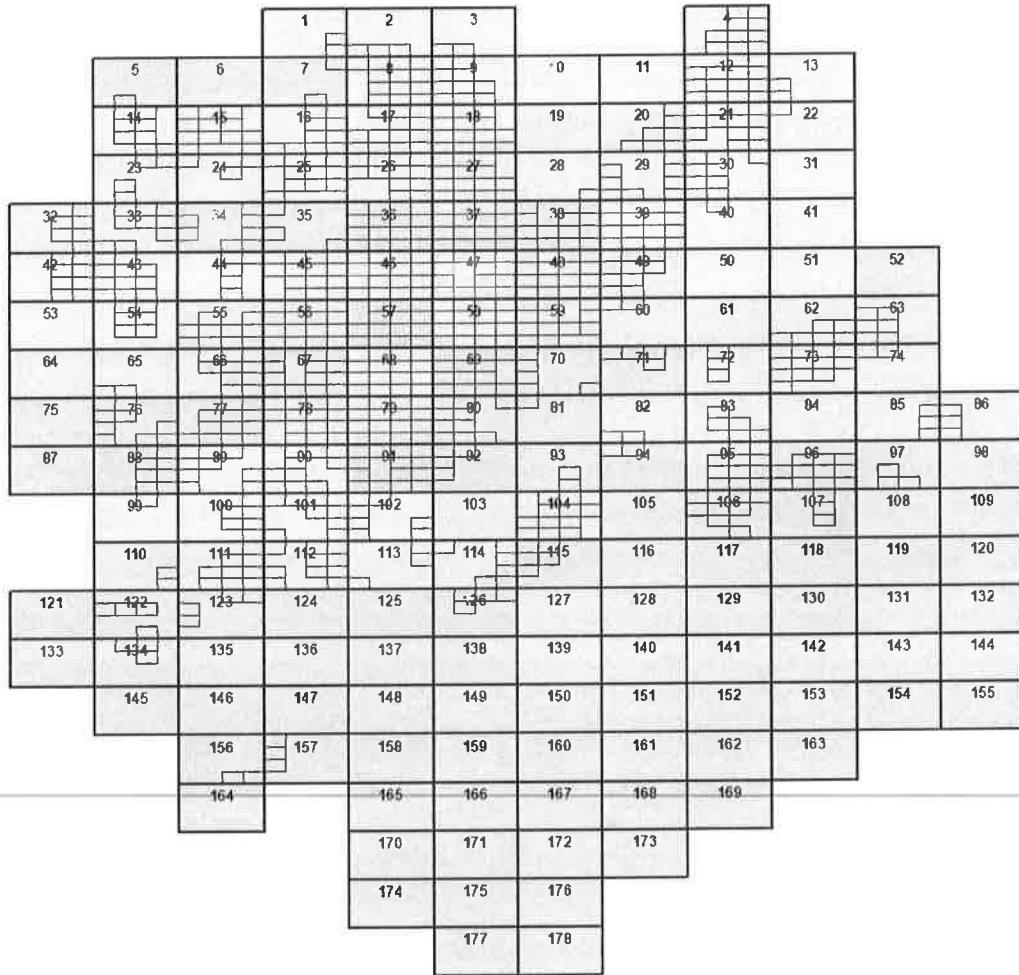
PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	0.0%
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% OF PARCELS CHECKED FOR QUALITY CONTROL				
URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%



# COUNTY MAP INDEX



## 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 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 – 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. It is further understood that DPA assistance will generally be prioritized first for 6- and 5-year reappraisal cycle counties and lastly for 4-year reappraisal cycle counties.
- 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

POSITION # 1	
TITLE	PROPERTY ASSESSOR
NAME	Tim Helton
YEARS OF SERVICE	7 years as Assessor/ 10 years as Appraiser
PHASE RESPONSIBILITY	ALL PHASES OF THE REAPPRAISAL PROGRAM
POSITION # 2	
TITLE	DEPUTY ASSESSOR
NAME	Trevor McMurray
YEARS OF SERVICE	16 years as Cadastral Mapper/ 8 months as Chief Deputy
PHASE RESPONSIBILITY	MANAGE ASSESSMENT/MAPPING OF REAPPRAISAL
POSITION # 3	
TITLE	PERSONAL PROPERTY/CLERK
NAME	Kim Henry
YEARS OF SERVICE	17 years
PHASE RESPONSIBILITY	PERSONAL PROPERTY, KEYPUNCH, AND CLERICAL DUTIES
POSITION # 4	
TITLE	MAPPING
NAME	Phillip Stevens
YEARS OF SERVICE	2 years
PHASE RESPONSIBILITY	MAPPING AND CLERICAL DUTIES AS NEEDED
POSITION # 5	
TITLE	FIELD REVIEW
NAME	Matt Miller
YEARS OF SERVICE	13 years
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION
POSITION # 6	
TITLE	FIELD REVIEW
NAME	Jeff Welshan
YEARS OF SERVICE	11 years
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION
POSITION # 7	
TITLE	FIELD REVIEW
NAME	Randy Satterfield
YEARS OF SERVICE	6 years
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION

# ASSESSOR'S PERSONNEL ASSIGNMENT

POSITION # 8	
TITLE	FIELD REVIEW
NAME	TRAVIS GALYON
YEARS OF SERVICE	5 YEARS
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION
POSITION # 9	
TITLE	FIELD REVIEW
NAME	SHERRY ELKINS
YEARS OF SERVICE	5 YEARS
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION
POSITION # 10	
TITLE	FIELD REVIEW
NAME	TODD OLIVER
YEARS OF SERVICE	4 YEARS
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION
POSITION # 11	
TITLE	FIELD REVIEW
NAME	CHANCE VANANDA
YEARS OF SERVICE	3 YEARS
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION
POSITION # 12	
TITLE	FIELD REVIEW
NAME	DONNIE ALEXANDER
YEARS OF SERVICE	1 YEAR
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION



## Signature Page

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

\_\_\_\_\_  
DATE

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

\_\_\_\_\_  
DATE

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

\_\_\_\_\_  
DATE

**ATTACHED RESOLUTION FOR 4 OR 5 YEAR CYCLES?**

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

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

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