

COUNTY COMMISSION MEETING, REGULAR SESSION, MARCH 21, 2011

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BE IT REMEMBERED, that the County Commission of Carter County, Elizabethton, Tennessee, met in Regular Session on March 21, 2011, in the main courtroom of the Carter County Courthouse. Present and presiding were the Honorable Leon Humphrey, County Mayor/Chairman; the Honorable Keith Bowers, Jr., County Attorney; and the Honorable Mary Gouge, County Clerk. The following Commissioners were present: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Joel Street, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, L. C. Tester, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless , Dickie Renfro, Ken Arney, Steve Chambers, John Lewis, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks and Robert Gobble.

ROLL CALL.....QUORUM PRESENT

PRAYER.....LAWRENCE HODGE

PLEDGE.....PAT HICKS

On motion by Ronnie Trivett, seconded by Sonja Culler the minutes of the February 22, 2011, commission meeting were approved by voice vote . It was noted that on the meeting index it was stated that Joel Street was appointed to the Nominating Committee rather than the Agriculture Committee. However on page 28 of the official minutes it had been properly stated. Also, on page 21 the city of Lebanon had been misspelled and will be corrected.

Mayor Humphrey acknowledged the elected and appointed officials in the audience by asking them to stand and requesting a round of applause.

A moment of silence was requested by the Mayor for Adam Martin, a 15 year old Elizabethton Highschool boy who passed away on March 15, 2011. He stated that the community was deeply saddened and prayed that God would give

his family strength and comfort them during their time of grief.

At this time Mayor Humphrey recognized Tim Troutman with the National Weather System. Mr. Troutman stated he was there to celebrate an important accomplishment that had occurred in Carter County. He said the county had met all of the qualifications to be designated as a "storm ready" county under a Storm Ready Plan initiated in 1999. This plan is to insure that EMA officials were prepared as possible in the event of severe weather to work closely with the National Weather System. He thanked the people instrumental in the program initially, Ernest Jackson and Judy Ledford and thanked the present EMA Director Andrew Worley and his staff Ashley Fine. He commended Mr. Worley for his leadership in following up with what was necessary to have the county designated as storm ready. Mr. Troutman presented Andrew Worley with a proclamation of appreciation.

Under Public Comments on the agenda, Linda Whitehead once again questioned how the county was going to remedy the "tree" situation on her property next to the courthouse, Carter at Main. She stated that the trees that had so viciously been cut down left the patrons of her establishment with a view of the dumpster in the courthouse parking lot. Motion was made by Ronnie Trivett, seconded by John Lewis to have this matter referred to the Buildings & Ground Committee. A "no" vote was noted from Tom Bowers.

Renee Whitaker addressed the commission regarding a grievance she has as to why she was required to put a double wide mobile home on her property that was zoned R-1 and her neighbor, whose property was also zoned R-1, had been allowed to put in a single wide mobile home. Motion was made by Lawrence Hodge, seconded by Joel Street to refer this matter to the Planning Commission to be resolved. By voice vote motion duly carried.

Angie Odom, Director of the Abortion Alternatives & Women's Center in Elizabethton, addressed the commission concerning the ongoing drug issue in the county. She expressed considerable concern over doctors prescribing one drug as a treatment for the abuse of another drug. She commented that it did not matter how many jobs were brought into the county if the applicant's for those jobs

could not pass a drug test. She asked the commissioners for help in locating an unused building to be renovated and used for a drug treatment center. Several commissioners voiced their concern on the issue as they thought she was recommending to open a Methodone or Suboxone clinic. She explained that she was asking for a treatment without drugs facility where individuals could obtain counseling. Motion was made by Ronnie Trivett, seconded by John Lewis to refer the matter to the Health and Welfare Committee. By voice vote motion duly carried. A "no" vote was noted for Tom Bowers.

Marshall Kamrass addressed the commission asking that the Planning Commission be alerted there was still an ongoing problem with the operation of a junkyard in Woodnote Subdivision.

The Mayor read Resolution No. 541 authorizing a continuous five (5) year reappraisal cycle. Motion was made by Russell Kyte, seconded by Jo Ann Blankenship to approve the resolution as presented. Roll call vote as follows;

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, L. C. Tester, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Ken Arney, Steve Chambers, John Lewis, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: 0

PASSING: Joel Street

ABSENT: 0

There being 23 ayes, 0 nays, 1 passing and 0 absent motion duly carried. Resolution No. 541 entered on page 51.

Motion was made by Pat Hicks, seconded by Lawrence Hodge to suspend the reading of the Memorandum of Understanding between Carter County and the Division of Property Assessments. By voice vote motion duly carried. Motion was made by John Lewis, seconded by Charles VonCannon to approve the Memorandum. Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, L. C. Tester, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Ken Arney, Steve Chambers, John Lewis, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: 0

PASSING: Joel Street

ABSENT: 0

There being 23 ayes, 0 nays, 1 passing and 0 absent motion duly carried. Memorandum of Understanding entered on pages 52 to 61.

Motion was made by Steve Chambers, seconded by Harry Sisk to suspend the reading of the 2016 – Year Reappraisal Plan. By voice vote motion duly carried. Motion was made by Harry Sisk, seconded by Tom Bowers to adopt the reappraisal plan as presented.

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, L. C. Tester, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Steve Chambers, John Lewis, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: 0

PASSING: Joel Street & Ken Arney

ABSENT: 0

There being 22 ayes, 0 nays, 2 passing and 0 absent motion duly carried. 2016-Year Reappraisal Plan entered on pages 62 to 115.

Carter County Tomorrow President Tom Anderson gave an update on their various activities including the ongoing expansion of Northeast State Community College's Elizabethton campus and the Tennessee Technology Center. He said the Chamber of Commerce director position had been advertised and that online applications were available. He informed the commissioners a tour of Borla

Industries facility at the Okolona Exit of Interstate 26 was being planned as well as a community connection tour for elected officials in Fentress County.

Annika Hampton, Carter County Tourism Coordinator, introduced herself and spoke of the importance of collecting the monthly hotel/motel tax to provide tourism services. She stated that hiking and fishing brochures were being prepared for distribution, adding that local resources were among the best in the nation.

Court was recessed at this time until 1:15 p.m. in order for the commissioners to tour the jail. Court was reconvened and called back into session by Mayor Humphrey.

Motion was made by Ronnie Trivett, seconded by Robert Gobble to approve the following Notaries. By voice vote motion duly carried.

Layla Ward

Patricia Moeser

Sonja Culler

Linda Baughman

Christi Presnell

Patricia Colbaugh

Treva K. McKinney

On recommendation of the Budget Committee, motion was made by Tom Bowers, seconded by Russell Kyte to approve a contract with Johnson Controls for new control boxes on the heating and cooling system in the courthouse at the cost of \$34,881. Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Joel Street, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Ken Arney, Steve Chambers, John

Lewis, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: 0

PASSING: 0

ABSENT: L. C. Tester

There being 23 ayes, 0 nays, 0 passing and 1 absent motion duly carried.

On recommendation of the Budget Committee, motion was made by Tom Bowers, seconded by Sonja Culler to transfer \$6,500 to the Solid Waste fund for the purchase a new compactor for the landfill. Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Joel Street, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Ken Arney, Steve Chambers, John Lewis, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: 0

PASSING: 0

ABSENT: L. C. Tester

There being 23 ayes, 0 nays, 0 passing and 1 absent motion duly carried.

On recommendation of the Budget Committee, motion was made by Tom Bowers, seconded by Joel Street to approve the purchase of 120 lockers for the new jail at the cost of \$5,040 with the money coming from owner furnished equipment fund. Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Joel Street, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, John Lewis, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: Ken Arney & Steve Chambers

PASSING: 0

ABSENT: L. C. Tester

There being 21 ayes, 2 nays, 0 passing and 1 absent motion duly carried.

On recommendation of the Budget Committee, motion was made by Harry Sisk, seconded by Scott Sams to approve \$44,255 from fund balance for renovations at the Health Department. Roll call vote as follows:

AYES: Harry Sisk, Charles VonCannon, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Scott Sams, Bill Armstrong & Pat Hicks

NAYS: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Joel Street, Richard Winters, Ronnie Trivett, Steve Lowrance, Tom Bowers, Ken Arney, Steve Chambers, John Lewis, Sonja Culler, Russell Kyte & Robert Gobble

PASSING: 0

ABSENT: L. C. Tester

There being 8 ayes, 15 nays, 0 passing and 1 absent motion failed to carry.

On recommendation of the Budget Committee, motion was made by Tom Bowers, seconded by Jo Ann Blankenship to approve \$25,000 from fund balance to cover the needed funds in the commissioner's payroll. Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Joel Street, Richard Winters, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Ken Arney, Steve Chambers, John Lewis, Sonja Culler, Russell Kyte, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: Nancy Brown, Ronnie Trivett & Scott Sams

PASSING: 0

ABSENT: L. C. Tester

There being 20 ayes, 3 nays, 0 passing and 1 absent motion duly carried.

On recommendation of the Budget Committee, motion was made by Tom Bowers, seconded by Joel Street to approve General Fund 101 Budget

Amendment #6, Items #1 - #13. Roll call vote as follows:

AYES: Gebe Ritchie, Lawrence Hodge, Nancy Brown, Joel Street, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Ken Arney, Steve Chambers, Sonja Culler, Russell Kyte, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: Paul Mottern, John Lewis & Scott Sams

ABSENT: L. C. Tester

There being 20 ayes, 3 nays, 0 passing and 1 absent motion duly carried. Budget

Amendments entered on page 116-117.

On recommendation of the Budget Committee, motion was made by Tom Bowers, seconded by Bill Armstrong to approve the Solid Waste Fund 116, Budget

Amendment #3, Items #1 - #4. Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Joel Street, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Ken Arney, Steve Chambers, John Lewis, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: 0

PASSING: 0

ABSENT: L. C. Tester

There being 23 ayes, 0 nays, 0 passing and 1 absent motion duly carried. Budget Amendments entered on page 118.

On recommendation of the Budget Committee, motion was made by Tom Bowers, seconded by Scott Sams to approve the Health Department Fund 117, Budget Amendment #2, Item #1 as presented. Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Ken Arney, Steve Chambers, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: John Lewis

PASSING: 0

ABSENT: L. C. Tester & Joel Street

There being 21 ayes, 1 nay, 0 passing and 2 absent motion duly carried. Budget Amendments entered on page 118.

On recommendation of the Budget Committee, motion was made by Tom Bowers, seconded by Lawrence Hodge to approve Debt Service Fund 151, Budget Amendment #1, Item #1-#2 as presented. Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Ken Arney, Steve Chambers, John Lewis, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: 0

PASSING: 0

ABSENT: Joel Street & L. C. Tester

There being 22 ayes, 0 nays, 0 passing and 2 absent motion duly carried. Budget Amendments entered on page 119.

On recommendation of the Budget Committee, motion was made by Tom Bowers, seconded by Dickie Renfro to approve Carter County Schools Fund 142, Budget Amendment #4, Item #1 as presented. Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Ken Arney, Steve Chambers, John Lewis, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: 0

PASSING: 0

ABSENT: Joel Street & L. C. Tester

There being 22 ayes, 0 nays, 0 passing and 2 absent motion duly carried. Budget Amendment entered on page 119.

On recommendation of the Budget Committee, motion was made by Tom Bowers, seconded by John Lewis to approve Carter County Schools Fund 141, Budget Amendment #8, Item #1 as presented. Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Ken Arney, Steve Chambers, John Lewis, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: 0

PASSING: 0

ABSENT: Joel Street & L. C. Tester

There being 22 ayes, 0 nays, 0 passing and 2 absent motion duly carried. Budget Amendment entered on page 119.

On recommendation of the Budget Committee, motion was made by Tom Bowers, seconded by Steve Chambers to approve \$2,600 from fund balance to be placed in the Judicial Commissioners budget to attend a conference in Pigeon Forge in April. They are now required to have 12 hours of training each year and can fulfill this requirement at this meeting. Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Ken Arney, Steve Chambers, John Lewis, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: 0

PASSING: 0

ABSENT: Joel Street & L. C. Tester

There being 22 ayes, 0 nays, 0 passing and 2 absent motion duly carried.

Motion was made by Harry Sisk, seconded by Pat Hicks to appoint Ray Lyons to a 4 year term on the board of the South Elizabethton Utility District. Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Charlie Bayless, Dickie Renfro, Steve Chambers, John Lewis, Sonja Culler, Russell Kyte, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: Ken Arney

PASSING: 0

ABSENT: Joel Street & L. C. Tester

There being 21 ayes, 1 nay, 0 passing and 2 absent motion duly carried.

Reporting for the Education Committee, Steve Lowrance stated the request made by Dickie Renfro for \$550 for GED testing was approved. He also said the committee toured Unaka High School and were very impressed. Minutes from the March 7, 2011, meeting on file in the Clerk's office.

Jo Ann Blankenship reported for the Financial Management Committee stating Ingrid Deloach had been selected to serve as the County's Finance

Director. She further reported that the Health & Welfare Committee was working with the Sheriff and the Health Department to organize a work shop for all commissioners to make them aware of Meth labs and what they look like, how to dispose of them and what the cost would be to the county for their clean up. She further stated the reason she wanted the commissioners to tour the jail was so they could understand the locations of everything in the jail. She wanted them to see how isolated some areas were from other areas in an effort to understand the additional staffing request. She stated she wanted the entire commission involved because they had obligated the taxpayers for \$20 some million. Lastly, she requested the Chairman of the Parks & Recreation Committee meet with the County Attorney stating some of the language in their committee minutes needed clarified and revised.

Mayor Humphrey said at the last Budget Committee meeting, Ingrid Deloach did a work up for staffing an additional 37+ employees for the jail. He stated based on these figures there would be a need for a 19 cent increase in taxes. He also stated that the utilities at the jail, all systems on, would be upwards of \$180,000 a year and that did not include all of the other needs at the jail. He said he wanted them to be consciously aware of these costs. He said he wanted all of them to think about the fund balance and look at the tax increase we would have to incorporate in order to put that facility on line.

Concerning the Health Department, the Mayor stated that it was one of the most important agencies in this town right now. He said we did not fund the repairs for the Health Department today but we may need to take another look at them next month. He went on to say there was a desperate need of a physician

there . He stated that the Health Department was one area we did not need to be cutting when times are hard with so many people out there having no insurance. He said the county needed to be able to provide them some level of basic care.

Gebe Ritchie reported for the Landfill Committee thanking the Budget Committee for approving funds for the new compactor. Reporting for the Highway Committee, he stated the committee had written a letter to TDOT asking for any relief they may be able to give in correcting a safety issue regarding a steep curve on SR037/Hwy 19E within one mile north of Simerly Creek Road/SR173 intersection. Motion was made by Gebe Ritchie, seconded by Sonja Culler for the commission to approve their sending this correspondence to TDOT. By voice vote motion duly carried.

Jack Perkins told the commission that half of the bridge in Sally Cove was out. He said he had found a concrete culvert that would remedy the situation for \$23,000 and questioned whether or not he had the authority to make this purchase without going through the bidding process. Ingrid Deloach, Finance Director, stated it was proper in an emergency situation.

Ronnie Trivett said a notice had been posted at the landfill stating a violation of a safety hazard. Mayor Humphrey referred him to correspondence in his packet from Ronald Rich, Manager of Public Safety operations for TOSHA dated March 11, 2011. In his letter, Mr. Rich stated that notice of a safety hazard had been received by his office. He stated the hazard was the operation of a demolition compactor at the landfill that did not have brakes. The Mayor stated he called Mr. Rich on the following Monday and turned the matter over to Andrew Worley, EMA Director, who posted the notices as required. He also took

pictures of the notices and where they were placed. Mr. Worley followed up with a letter to Mr. Rich to notifying him of the action he had taken. Mayor Humphrey received a letter from Mr. Rich on March 18, 2011, stating no further action on this complaint was anticipated, however, the complainant would also be given the opportunity to review the information provided in the county's response. He stated that if the complainant disputed the accuracy of the response, it may be necessary to TOSHA to contact the Mayor for additional information or documentation of corrective action in order to resolve these issues.

Landfill Director Benny Lyons stated although a motion had been approved at the last Landfill meeting to rent a compactor he could find no place that would rent one to a landfill. Mayor Humphrey said that Mr. Lyons had continued operating the unsafe machine for a week after being directed to cease using it and commented that the matter was being "taken to lightly". Commissioner Ritchie said the phone call came directly from the courthouse and the Mayor asked the County Attorney to find out if the source of the call could be revealed.

Paul Tolley reported for the Parks and Recreation Committee stating the board had approved a motion to pay the monthly electric bill for lights recently installed by the TWRA at the boat ramp on Blevins Road. Mr. Tolley said the board had been misinformed regarding the length of the contract and the monthly rates. The Mayor stated the State had already cut a check for \$4,000 to fund the installation of the lighting. Mr. Tolley said he was concerned the board would not have the funds to meet the obligation if they were not given funds by the county the next year. Tom Bowers assured Mr. Tolley that the county's allocation to the Park and Recreation Board would remain the same the next year. Commissioner Blankenship requested that the Chairman of the Parks &

Recreation Committee meet with the County Attorney regarding financial statements in their meeting minutes for clarification and revision.

On behalf of the Planning Commission, Steve Chambers addressed the commission stating he had contacted people in Nashville and was asked about the controversy over permits and codes enforcement in our county . He stated the lack of direction for the last few months was creating negative publicity for the county and asked that State Codes Enforcement Director Chris Bainbridge, or a representative from his office, be asked to attend the next planning meeting to clarify what the county could and could not do. Mayor Humphrey stated the IBC, IRC and IFC codes were adopted in their entirety in September, 2011, and he had a two page document and a copy of the Resolution in their packet showing why the resolution should not have been adopted in its entirety. He stated in September we had the option of adopting the resolution in its entirety, adopting a version of it or opting out of the program altogether. He went on to say that we needed these codes to protect our constituents.

Motion was made by Ronnie Trivett, seconded by Nancy Brown to amend the resolution voted on in September , with attachments presented by the Mayor. The Mayor stated the information he put in their packets was to educate the commission, give them all the information they need and go ahead and adopt to become an issuing agent. Then have Mr. Bowers draft a resolution amending Resolution No. 530 to incorporate these exceptions to get the sprinklers and other items out. On recommendation of the County Attorney, motion was made by Gebe Ritchie, seconded by Sonya Culler to TABLE Commissioner Trivett's motion.

The Mayor stated he thought it would be more in order if a motion was made to allow Attorney Bowers to review this and have a recommendation for the commissioners at the next meeting. Nancy Brown made this motion, seconded by Charles VonCannon and by voice vote motion duly carried. It was noted that Commissioner Trivett withdrew his previous motion prior to the vote on the motion by Ms. Brown.

The County Attorney reported on a situation that occurred at the jail where correspondence was received from an inmate's attorney requesting he be given required medication. The Sheriff and Dr. Paul reviewed the situation and it was decided to provide this accommodation. He said he was still looking into a water problem on VonCannon road and was waiting for a report back from the Highway Department. He said there were about 12 suits to be filed citing litter violations and the 911 lease had been approved without any major changes. He reported the county had won a settlement with R.W. Edwards for back rent on property previously leased at the landfill for equipment storage. He stated they had 45 days to vacate the premises and clean up all of the contaminated soil at the site. He stated he was very pleased with the settlement an amount of \$4,062.49 and asked it be approved by the commission. Motion was made by Lawrence Hodge, seconded by Jo Ann Blankenship to approve the settlement with R. W. Edwards.

Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bowers, Jo Ann Blankenship, Dickie Renfro, Ken Arney, Steve Chambers, John Lewis, Sonja Culler, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: 0

PASSING: Charlie Bayless & Russell Kyte

ABSENT: Joel Street & L.C Tester

There being 20 ayes, 0 nays, 2 passing and 2 absent motion duly carried.

Attorney Bowers said he was looking into an issue regarding Sterling Hills Limited concerning a possible release of debt to the Industrial Bond Board on an old bond issue. He also told the commission he had sent a letter to Inmate Communications on February 16, 2011, giving them ten (10)days to respond to outstanding monies owed to the county. These amounts were to be paid provided by their contract for inmate phone service. Motion was made by Ronnie Trivett, seconded by Harry Sisk for the county attorney to proceed with a lawsuit against them. Roll call vote as follows:

AYES: Paul Mottern, Gebe Ritchie, Lawrence Hodge, Nancy Brown, Richard Winters, Ronnie Trivett, Harry Sisk, Charles VonCannon, Steve Lowrance, Tom Bows, Jo Ann Blankenship, Dickie Renfro, Ken Arney, Steve Chambers, John Lewis, Sonja Culler, Scott Sams, Bill Armstrong, Pat Hicks & Robert Gobble

NAYS: 0

PASSING: 0

ABSENT: Joel Street, L. C. Tester, Charlie Bayless & Russell Kyte

There being 20 ayes, 0 nays, 0 passing and 4 absent motion duly carried.

Mr. Bowers stated that the Mayor had found an old E-mail from J. Mark Rogers to Blaine Construction concerning the smoke vac at the jail, an item of approximately \$120,000. He said that the E-mail was a potential request for payment and suggested Mayor Humphrey set up a conference call with J. Mark Rogers, Blaine Construction and himself to get to the bottom of this situation.

The Mayor gave an update on the new website asking that any comments or suggestions be reduced to writing and forwarded to him as soon as possible. He stated he hoped the website would be on line in 2-3 weeks . He said the website would be an asset to the county as the constituents could conduct a great deal of business from the comfort of their own homes.

Mayor Humphrey stated that as far as correspondence going forward, he would continue to draft and reduce to writing anything he felt was of major importance to the commissioners. He said that in the last 7 months, he had compiled a large folder of constituent complaints and was unable to service all of them due to his workload. He stated that each commissioner had signed on to service the people in their respective districts. Therefore anytime a constituent comes to his office with a complaint, he would quickly try to assess whether it was something that applied just to a specific district. If it does, , there was a "memo" form he would send to each commissioner of that specific district and would supply all of the contact information for the person making the complaint. If the complaint was something county wide, he said he would reduce it to writing and send to each commissioner asking them to read it. He said this was the only way he knew to keep the commissioners apprised of all the situations going forward.

On motion by Harry Sisk, seconded by Sonja Culler, by voice vote court was adjourned.

RESOLUTION NO. 541

**RESOLUTION AUTHORIZING
A CONTINUOUS FIVE (5) YEAR REAPPRAISAL CYCLE**

WHEREAS, Tennessee Code Annotated Section 67-5-1601 establishes a general six (6) year reappraisal for updating and equalizing property values for every county in Tennessee for property tax purposes, and

WHEREAS, a six (6) year reappraisal program consists of an on-site review of each parcel of real property over a five-year period followed by revaluation of all such property in the year following completion of the review period and includes a current value updating during the third year of the review cycle and sales ratio studies during the second and fifth years of the review cycle, and

WHEREAS, Chapter 318 of the 1997 Public Acts provides upon the approval of the assessor and upon the adoption by majority approval vote of the county legislative body, the reappraisal program may be completed by a continuous five (5) year cycle comprised of an on-site review of each real property over a four (4) year period followed by revaluation of all such property in the year following completion of the review period, and

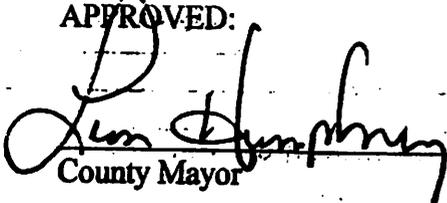
WHEREAS, the county legislative body of CARTER County understands that by approving such a five (5) year reappraisal cycle a sales ratio study will be conducted during the second and fourth years of the review cycle and the centrally assessed properties and commercial/industrial tangible personal property will be equalized by the sales ratio adopted by the State Board of Equalization;

NOW, THEREFORE, BE IT RESOLVED by the county legislative body of CARTER County, meeting in Regular session on this the 21st day of March, 2011, that:

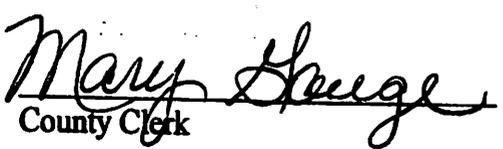
PURSUANT to Tennessee Code Annotated Section 67-5-1601, as amended by Chapter 318 of the 1997 Public Acts, reappraisal shall be accomplished in CARTER County by a continuous five (5) year cycle beginning July 1, 2011, comprised of an on-site review of each parcel of real property over a four (4) year period followed by revaluation of all such property for tax year 2016.

Adopted this 21st day of March, 2011.

APPROVED:


County Mayor

ATTEST:


County Clerk

MEMORANDUM OF UNDERSTANDING

Between

CARTER County and the Division of Property Assessments

DATE: MARCH 15, 2011

TO: RONNIE B. TAYLOR, Assessor of Property

LEON HUMPHREY, County Mayor (or Executive)

RE: CARTER County 2016 Year Reappraisal Program

FROM: State of Tennessee
Division of Property Assessments
Tom Fleming, CAE, Assistant to the Comptroller for Assessments

The purpose of this Memorandum of Understanding is to clarify the areas of responsibility for all parties involved in the reappraisal of **CARTER** County. It is intended to express the requirements needed to successfully complete reappraisal and to define the extent of involvement expected of the State of Tennessee, Division of Property Assessments. A reappraisal program is defined as the updating of all values in the county by analyzing current information and establishing new tables, models, schedules, rates and depreciation.

TCA 67-5-1601 provides for Assessors of Property to have the option to reappraise either on a 6-year cycle with an update of values in the third year or to reappraise on a 4 or 5 year cycle with no updates. TCA 67-5-1601 (d) requires the Division of Property Assessments to provide technical assistance to counties during the year of reappraisal. The resources available to the Division of Property Assessments enables them to provide technical assistance to counties during the reappraisal year, however, the amount of division involvement will be determined by the workload resulting from all counties that are scheduled for reappraisal during each year.

The amount of Division of Property Assessments involvement must be determined and clearly understood prior to the county producing a plan for reappraisal. The Assessor of Property will prepare a Plan for Reappraisal that accomplishes reappraisal in accordance

with standards and procedures prescribed by the Division of Property Assessments. The Plan for Reappraisal must include all specific items identified in this Memorandum of Understanding.

I. County Responsibility

(These items will be the county's responsibility unless specifically identified as being performed by the Division of Property Assessments.) The Assessor of Property will be responsible for ensuring that all phases of the reappraisal program are conducted in accordance with Division of Property Assessment's policies and procedures relating to property valuation, sales verification, appeal defense and statistical standards. The county must resolve data quality reports, provide accurate property characteristics, provide adequate data entry, demonstrate its ability to organize and manage a program, provide adequate staffing and provide financial support. The following is an overview of the process and can be used in conjunction with manuals developed by the Division of Property Assessments. The manuals should be used for more specific information on each of the topics identified.

A. Property Valuation: All types of property will be valued following standard procedures.

1. Residential - Residential properties will be valued by determining the proper base rate for each residential improvement type in the jurisdiction. The base rates will be developed using sale properties with recently constructed improvements whenever possible to reduce the difficulties of estimating depreciation and to increase the accuracy of the land values. The base rate analysis will consider the new depreciation that will automatically be calculated when the year of reappraisal changes. The Assessor of Property shall retain all base rate analyses for appeal purposes. Appropriate depreciation and/or effective age will be used to adjust groups of parcels identified as having unique market consideration. When additional depreciation or effective age changes are used to adjust values, market analysis must be retained to support the adjustments. Individual property characteristics will not be improperly altered to effect acceptable analysis results. Extra Features and Special Buildings will be valued using standard abbreviations and updated cost tables. The cost tables will be developed from the local market when possible, and the Assessor of Property will retain all necessary supporting documentation for review and appeal purposes. Residential land will be valued using accepted appraisal practices and available computer techniques. All residential market area delineation codes will be reviewed to

determine their accuracy, and the necessary action will be taken to correct any changes indicated by the market since the last reappraisal program.

2. Rural Land - Rural land will be valued using standard rural land valuation procedures. Rural sales will be located and verified to determine if they meet the requirements of a valid transaction. All rural sales will be reviewed by the Assessor of Property or a staff member with either the buyer, the seller or an agent to determine the conditions of the sale and if any adjustments are needed. A rural land sales verification form will be completed on all rural sales. These forms will be separated into Qualified and Disqualified sales and maintained in the Assessor of Property's office for review and use in appeals. All rural land will be valued using the rural land tables. Appropriate sales analysis must be conducted to produce a rural land schedule and also to determine all factors affecting value. Areas of the county that cannot be valued using the base rural land schedule will be valued using the rural land schedule adjusted to the appropriate level of value. Land grade maps will be used to determine the appropriate land grade for each parcel. The land grade maps, if not already available, will be constructed by using all available SCS soil survey information. All maps will be updated to reflect the most current base features such as wooded areas and areas that have been cleared since the last reappraisal program. It is appropriate to use home sites on all rural tracts where a home site exists. The Rural Land Procedures Manual published by the Division of Property Assessments will be followed in the valuation of all rural land. All rural market area delineation codes will be reviewed to insure they conform to current market conditions.

3. Commercial/Industrial Property - All commercial and industrial property shall be valued using standard valuation procedures. The listing of commercial and industrial properties will be reviewed for accuracy. All commercial property will be reviewed to determine if valuation by the income approach is the most appropriate method. In these instances, it will be necessary to gather sufficient income and expense data to calculate an indication of value by the income approach. All the completed income and expense forms will be retained for review and appeal purposes. All income data must be analyzed by making comparisons with like properties such as comparing offices to offices, warehouses to warehouses, and restaurants to restaurants. All commercial sales will be verified to determine if any special circumstances such as personal property or unusual financing are included. Commercial and industrial base rates will be developed for each type of commercial and industrial improvement in the jurisdiction. This is typically accomplished using a combination of local information and a professional cost service. All industrial

properties shall be revalued using the most appropriate method, typically the cost approach. All commercial and industrial land will be revalued using the most appropriate method such as front foot price, square foot price or unit, and all pertinent information such as zoning will be indicated on the land valuation maps. All analyses and sales information used to determine the commercial and industrial land values will be retained by the Assessor of Property for review and appeal purposes. All commercial and industrial market area delineation codes will be verified to determine if they need to be revised due to changes in the market. All commercial and industrial property will be valued following the Commercial and Industrial Valuation Manual prepared by the Division of Property Assessments.

4. Small Tracts - Land that does not qualify as a farm and is not part of an organized development is considered a small tract. It is typically valued as an individual unit and priced per unit or per acre. A total countywide small tract analysis must be accomplished in order to determine reasonable values. After the analysis has been accomplished and a pricing guide developed, the existing small tracts are to be reviewed to determine consistency. After making any needed adjustments to improve consistency, the small tracts will be revalued using accepted appraisal practices and any appropriate computer techniques. The Assessor of Property should maintain all analyses and sales information used in the valuation of small tracts for review and appeal purposes. All market area delineation codes that have an effect on the valuation of small tracts will be reviewed to determine accuracy, and any necessary adjustments will be made.

5. Unique Properties - Unique properties may exist in a county which may require special treatment. These can be lake properties, mobile homes, large industrial complexes, mineral interest, leasehold interest, etc. The Plan for Reappraisal will address these properties and explain how they will be valued.

B. Sales Verification: A major element in the success of a reappraisal program is the completeness and accuracy of the sales file. The Division of Property Assessments has published the Property Assessor's Procedures for Sales Data Collection and Verification. These procedures will be followed to ensure the desired accuracy. Any attempt to influence the results of the analysis by inaccurate sales verification must be avoided. The quality of the analysis depends on the accuracy of the sales file and every effort should be made to ensure this accuracy. The Assessor of Property will maintain sufficient records on the verification of sales for review and appeal purposes.

C. Appeal Defense: Any reappraisal program must have the necessary data and information to defend the appraisals. The Assessor of Property and staff must have the ability to present the value-supporting data in a manner that provides the property owners and appeal boards with the information necessary to understand how and why the value conclusions were determined. The Assessor of Property and staff will resist making unnecessary changes just to satisfy the property owner when the appraisal is correct. All elements of the valuation process must consider the appeal process. An effort must be made to maintain sufficient data to defend the values, and this data includes the following: Base Rate Analysis; Sales Analysis; Cost Information; Land Valuation Information; Adjustments to Sales; Income and Expense Information; and any other information that will be useful in the appeal process.

D. Statistical Standards for Reappraisal: The Division of Property Assessments has developed statistical standards for evaluating the results of reappraisal programs. The reappraisal program should be completed with these standards as the goal. Failure to meet these standards provides indications that the reappraisal program may be flawed and unacceptable. The standards apply to property by its statutory classification such as residential, farm, commercial, or industrial. Within each classification, properties may be further stratified based on a detailed analysis of the information available. The data used to produce the analysis must be accurate and uninfluenced by personal desires to attain a certain goal. The discovery of inaccurate data that has an influence on the results of the statistical analysis will be considered in the overall evaluation of the program. If the results of the statistical analysis fail to meet the standards, said results will be reported to the State Board of Equalization for appropriate action.

E. Data Quality Reports: The Data Quality Reports include edits that enable the assessor to identify data problems. Since the success of a reappraisal program is determined by the accuracy of the data, each county must resolve all errors found on the Data Quality Reports. Typically, this information is produced from the Assessor of Property's computer file and analyzed locally. The ability to produce this information locally requires certain computer skills. Counties not on the State's Computer Assisted Appraisal System will develop similar capabilities and produce and use these types of reports to resolve all erroneous data.

F. Data Entry: A reappraisal increases the amount of data entry because of changes and adjustments to the file, especially where extensive field reviews are required. Any plan for

reappraisal must consider this additional data entry workload, identify detailed expected production levels, produce a completion schedule and provide for terminals and sufficiently trained personnel.

G. Organization and Management: The completion of a successful reappraisal program is dependent upon the ability of the Assessor of Property to organize the work activities and to manage the employees.

1. The initial indication of the Assessor of Property's ability is the Plan for Reappraisal. If the Assessor of Property can properly complete a Plan for Reappraisal that considers all aspects of the program, it is likely the Assessor has the necessary organization skills. In addition to the normal items of real property associated with reappraisal, the Assessor of Property's plan shall include a program of discovery, data collection, analysis and valuation for any assessable leasehold or mineral properties in the county. The Plan for Reappraisal shall include a detailed schedule showing the beginning and ending dates of each phase of the program, the personnel responsible for each phase and the man months necessary for the completion of each phase. The Plan for Reappraisal will contain a plan for notifying property owners of the new assessed values and providing them the opportunity to appeal such values.

2. The Assessor of Property will also need to consider the normal maintenance that is the daily occurrence in the assessor's office. New construction continues, deeds are recorded and the public continues to make inquiries. This work must proceed and the organization of the Assessor of Property's office must consider these items as well as the reappraisal. The plan for reappraisal must include a section on maintenance that provides specific information such as a completion schedule for all map and ownership maintenance and a completion schedule for collecting data and valuing all new construction. This information must also include the specific names of the employees that will perform these tasks.

3. After the Assessor of Property has properly organized the office and planned for all aspects of reappraisal while continuing to perform normal maintenance, the Assessor must manage the staff and resources. The management includes making personnel assignments and determining which phase of the program should be completed next, as well as overseeing and supervising the quality and quantity of the work being performed.

The Assessor of Property will develop and maintain production reports and quality control reports to ensure that the program is completed accurately and on time.

H. Staffing: The Plan for Reappraisal shall contain a staffing plan that provides for adequate reappraisal staff, sufficient review and clerical staff to accomplish the necessary work with regard to the on-site review. The Plan for Reappraisal must be specific in identifying the personnel necessary for each phase of the reappraisal as well as all other phases of the normal maintenance work accomplished by the Assessor of Property's office.

1. The Assessor of Property shall assume the responsibilities and duties of the reappraisal manager or employ a qualified reappraisal manager having previous experience in directly related programs. The qualifications of the reappraisal manager shall be included in the Plan for Reappraisal and submitted to the Division of Property Assessments for approval.

2. The Plan for Reappraisal shall include the training and experience levels of all employees that will be involved in the reappraisal program. The qualifications of the employees will be determined by the courses and seminars they have attended as well as the amount of their reappraisal experience.

I. Approval for 4-Year and 5-Year Cycles: The Assessor of Property in any county that plans a 4 or 5-year reappraisal program must have approval by resolution from the county legislative body. The Plan for Reappraisal prepared by the Assessor of Property must be submitted for review to the county executive and the county legislative body. The county legislative body must provide the funding to accomplish the reappraisal program as outlined in the Plan for Reappraisal. It shall also be understood that reappraisal on a 4 or 5-year cycle does not entitle the county to any additional state funds beyond those determined for a 6-year reappraisal cycle.

II. State Division of Property Assessments' Responsibility:

TCA 67-5-1601 (d) (1) (B) (3) provides that all work (accomplished by the Assessor of Property) is subject to the supervision and approval of the director of the Division of Property Assessments. The Division of Property Assessments is required to supervise and direct all reappraisal and revaluation programs. The Division of Property Assessment's statutory responsibility is to (1) provide technical assistance and (2) ensure the accuracy of the reappraisal program. All counties conducting reappraisal programs accept the condition of

limited involvement from the Division of Property Assessments and also agree to maintain records and provide sufficient data and reports to enable the Division of Property Assessments to evaluate the quality of the reappraisal program.

A. Technical Assistance: Technical assistance is provided to a county by experienced staff members of the Division of Property Assessments. The technical assistance to be provided by the Division of Property Assessments will be determined considering available resources and existing workload of county reappraisal programs scheduled during each year.

TECHNICAL ASSISTANCE TO THE ASSESSOR MAY INVOLVE THE FOLLOWING ACTIVITIES:

- Residential Base Rate Development
- Residential Analysis (V & I)
- EFSB Cost Tables Development
- Rural Land Schedule Development
- Home-Site Analysis
- Commercial & Industrial Base Rate Development
- Income & Expense Analysis
- Commercial Market Analysis
- Unique Industrial Properties Appraisal
- Small Tract Sales Analysis
- Small Tract Pricing Guide Development
- Sales Adjustments Determination
- Sales Verification Instruction
- Unique Properties Appeal Preparation
- Data Preparation for Appeals Defense
- Overall Statistical Results Review
- Data Quality Reports Production
- Assessable Mineral Interest Valuation
- Assessable Leasehold Interest Valuation
- On-The-Job Training for Assessor's Staff
- Market Area Delineation Codes Review

B. Modification of Responsibility

Due to level of expertise, number of staff members and resources available to the Assessor of Property, there may be a need to modify areas of responsibility in the Memorandum of Understanding. The purpose of the modification of responsibility is to provide latitude between the assessor and the division regarding the identified areas of responsibility. The following are specific modifications to this agreement that will be mutually beneficial for both parties and allow for better utilization of resources during the revaluation program:

III. Accuracy of Program

The Assessor will prepare a Final Value Report that will give an overview of the reappraisal program and support the value indications. The accuracy of the reappraisal program shall be determined by a review of the supporting documentation for the following: base rate development; land valuation; the application of market adjustments; the market area delineation codes analysis; rural land sales analysis; small tract analysis; the identification and valuation of unique properties; the completeness of the sales file; the quality of records developed for appeal defense; the results of the statistical analysis; the resolution of the data quality reports; and the property characteristic data.

IV. Computer Appraisal System

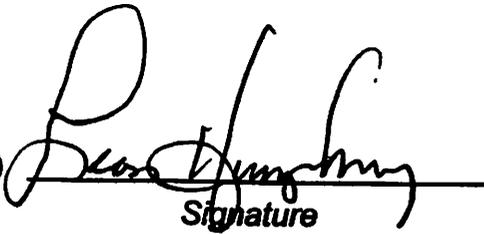
In the event the assessor of property chooses to change the current computer appraisal system, information regarding the new system and a detailed plan of implementation must be included with the reappraisal plan for approval by the State Board of Equalization.

V. Failure to Comply

It is the expressed intent of this Memorandum of Understanding to provide the County and the Division of Property Assessments with a clear understanding of the responsibility of each party in regard to the completion of the next reappraisal program. It is the intent of the Division of Property Assessments to take whatever action necessary to ensure the accurate and timely completion of the reappraisal program. Failure on the part of the county on any of the items agreed to herein shall result in the reporting of said failure to the State Board of Equalization for appropriate action.

It is with full understanding that we accept the conditions identified in this Memorandum of Understanding and accept responsibility to accomplish all items identified herein. We recognize that failure on the part of the county legislative body or the Assessor of Property to complete the agreed to requirements will result in the action identified herein.

Leon Humphrey
County Mayor (or Executive)


Signature

3/21/2011
Date

Ronnie B. Taylor
County Assessor of Property


Signature

3/21/2011
Date

Jess Conway, AAS
Reg. Appraisal Supervisor
Div of Property Assessments

Signature

 / /
Date

J. Lyle Lane, AAS
Area Appraisal Manager
Div. of Property Assessments

Signature

 / /
Date

Don Osborne, CAE, Asst. Dir.
Div of Property Assessments

Signature

 / /
Date

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Carter COUNTY REAPPRAISAL PLAN



ORIGINAL COPY

**2016 - YEAR
REAPPRAISAL PLAN**

CARTER COUNTY

SUBMISSION DATE March 15, 2011

ASSESSOR OF PROPERTY

RONNIE B. TAYLOR

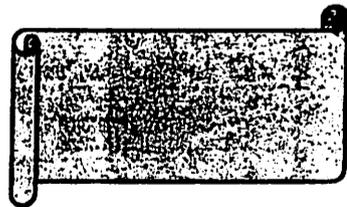


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ATTACHMENTS

(To Be Submitted With Completed Plan)

- County Summary Sheet
- County Index Map(s) Showing Inspection Cycle
- Memorandum of Understanding
- Reappraisal Plan Checklist
- Resolution of Legislative Body
- T.C.A. – Part 16 – Periodic Reappraisal and Equalization
- Evaluation of Assessor's plan

Carter COUNTY REAPPRAISAL PLAN

SECTION I

FOUR -YEAR VISUAL INSPECTION CYCLE

COUNTY Carter

REVALUATION YEAR 2016

CYCLE BEGINNING DATE JULY 1, 2011

ASSESSOR Ronnie B. Taylor

COUNTY SUMMARY

(Attach Parcel Distribution Report Summary Sheet)

		SEE FOOTNOTES	(3) CURRENT #
TOTAL PARCELS	URBAN 1"=50' & 100' MAPS	15536 *	(Except C//Other) 15383
(Projected) * (1)	RURAL 1"=400' MAPS	14548 *	(Except C//Other) 14404
	COMMERCIAL/INDUSTRIAL	1647 *	(Total) 1631
	ALL OTHER (exempts only)	1339 @	(Total) 1326
TOTAL PARCELS			
(County Wide Projected through Revaluation Year)		<u>33070* @</u>	<u>32,744</u>
	(4) MINERALS (not in par. counts)	3 @	
TOTAL MAPS * (2)	1" = 50'	0	
	1' = 100'	217	
	1" = 400'	93	
	Other Scale (_____)	0	
ESTIMATED TOTAL TRANSFERS PER YEAR		800	
ESTIMATED NUMBER OF SPLIT TRANSFERS		200	

SCHEDULED MAP MAINTENANCE

Daily 10 Monthly _____ Annual _____
 Other (Specify) _____

- (1) * These figures are projected @ 1.01%
- (2) * The total map count includes only those maps with a parcel count
- (3) # These are the actual figures from the 2/23/2011 parcel Distribution report (in red)
- (4) @ Minerals (3) are not included in "ALL OTHER AND TOTAL PARCELS COUNTS "

Carter COUNTY REAPPRAISAL PLAN

**DAILY PRODUCTION REQUIREMENTS FOR INSPECTION
(Number of Parcels Reviewed Per Person Per Day)**

URBAN	<u>50</u>
RURAL	<u>25</u>
COMM./INDUSTRIAL	<u>10</u>
OTHER PARCELS	<u>10</u>

TOTAL NUMBER OF PARCELS PER INSPECTION YEAR * (see note 1)

<u>YEAR 1</u>	<u>YEAR 2</u>	<u>YEAR 3</u>	<u>YEAR 4</u>
1 st QTR <u>2174</u>	1 st QTR <u>2301</u>	1 st QTR <u>2121</u>	1 st QTR <u>2035</u>
2 nd QTR <u>2191</u>	2 nd QTR <u>2593</u>	2 nd QTR <u>2322</u>	2 nd QTR <u>2078</u>
3 rd QTR <u>2209</u>	3 rd QTR <u>2129</u>	3 rd QTR <u>2061</u>	3 rd QTR <u>2134</u>
4 th QTR <u>1885</u>	4 th QTR <u>1490</u>	4 th QTR <u>1779</u>	4 th QTR <u>1638</u>
ESTIMATED NUMBER OF INSPECTION PERSONNEL REQUIRED			<u>4.00</u>
ESTIMATED NUMBER OF CLERICAL PERSONNEL REQUIRED			<u>2.00</u>
SCHEDULED REPORTING PERIOD			
QUARTERLY <u> X </u>			

ATTACH COUNTY WIDE INDEX MAP SHOWING INSPECTION CYCLE AREAS BY YEAR

(1) * These are **actual totals** from the 2/23/2011 distribution report and differ from the projected # on page three of this plan. Any increase as a result in new splits will be addressed each year during normal yearly maintenance and visual inspection.

Carter COUNTY REAPPRAISAL PLAN

FIRST INSPECTION YEAR OF CYCLE

NUMBER OF PARCELS TO BE INSPECTED: *

URBAN 2973 RURAL 4898 COMM/IND 296 OTHER 292 TOTAL 8459

PERCENT OF PARCELS TO BE INSPECTED:

URBAN 35.1 % RURAL 57.9 % COMM/IND 3.5% OTHER 3.5% TOTAL 100 %

GEOGRAPHIC AREA TO BE-INSPECTED (Specific Map Sheets) SEE PAGE 5E

1" = 400' Maps (RURAL) SEE PAGE 5A - 5D

1" = 100' Maps (URBAN) SEE PAGE 5A - 5D

1" = 50' Maps NONE

Other NONE

PERCENTAGE OF TOTAL PARCEL COUNT TO BE INSPECTED THIS YEAR: 25.8 %

QUALITY ASSURANCE BY SENIOR STAFF MEMBER OR ASSESSOR

Percentage of Inspected Parcels to be Reviewed:

URBAN 5.00 % RURAL 5.00 % COMM/IND 5.00 % OTHER 5.00 % TOTAL 5.00 %

* **Actual #** from the 2/23/2011 distribution report.

FIRST INSPECTION YEAR OF CYCLE
QUARTERLY BREAKDOWN

FIRST QUARTER

July – Sept.

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400' Maps 6, 7, 10, 11, 16, 17, 19, 20, 22, 23

1"=100' Maps 11B, 11H, 16D, 16E, 16K, 16N, 17A, 22N, 23B, 23G, 23H, 23I, 23K, 23N

Total Parcels 2174

SECOND QUARTER

Oct. – Dec.

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400 Maps 25, 26, 27, 28, 29, 30

1"=100' Maps 27M, 27-O, 28K, 28L, 28M, 28N, 28-O, 29C, 29G, 29H, 29I, 29J, 29-O

Total Parcels 2191

THIRD QUARTER

Jan. – March

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400 Maps 32, 33, 34

1"=100' Maps 32E, 32L, 33D, 33I, 33J, 33K, 33L, 33M, 34B, 34G, 34H, 34I, 34J, 34M, 34N, 34-O, 34P

Total Parcels 2209

FOURTH QUARTER

April – June

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400 Maps 35, 36, 37, 38, 39

1"=100 Maps 35C, 35D, 35F, 35G, 35J, 35K, 35-O, 35P, 36D, 36K, 38P

Total Parcels 1885

CARTER COUNTY REAPPRAISAL PLAN

FIRST INSPECTION YEAR OF CYCLE

QUARTER ONE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
6	191	155	24	0	12
7	18	13	4	0	1
10	64	54	5	0	2
11	294	242	35	3	14
11B	4	4	0	0	0
11H	26	26	0	0	0
16	349	288	40	5	13
16D	58	55	0	0	3
16E	4	4	0	0	0
16K	20	20	0	0	0
16N	32	30	0	2	0
17	102	82	16	0	4
17A	21	21	0	0	0
19	132	105	19	3	5
20	46	26	15	1	4
22	121	96	11	3	11
22N	8	8	0	0	0
23	404	356	33	6	9
23B	120	109	0	1	10
23G	11	11	0	0	0
23H	32	32	0	0	0
23I	63	57	0	2	4
23K	33	32	0	0	1
23N	21	21	0	0	0
<hr/>					
TOTALS	2174	357	1695	26	93

CARTER COUNTY REAPPRAISAL PLAN

FIRST INSPECTION YEAR OF CYCLE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
25	29	23	6	0	0
26	212	158	49	2	3
27	449	392	39	8	10
27M	15	15	0	0	0
27-O	38	34	0	0	4
28	182	145	23	10	4
28K	52	52	0	0	0
28L	67	63	2	1	1
28M	90	83	0	7	0
28N	86	74	0	0	12
28-O	63	63	0	0	0
29	334	279	39	6	10
29C	65	64	0	1	0
29G	63	60	0	2	1
29H	55	50	0	0	5
29I	108	106	1	1	0
29J	119	112	3	4	0
29-O	6	6	0	0	0
30	158	141	15	1	1
TOTALS	2191	723	1374	43	51

CARTER COUNTY REAPPRAISAL PLAN

FIRST INSPECTION YEAR OF CYCLE

QUARTER THREE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
32	52	24	7	16	5
32E	65	56	0	4	5
32L	37	35	1	0	1
33	427	343	44	19	21
33D	23	22	0	1	0
33I	66	63	0	1	2
33J	34	34	0	0	0
33K	15	15	0	0	0
33L	24	24	0	0	0
33M	11	10	0	0	1
34	499	427	19	35	18
34B	187	171	0	13	3
34G	119	102	0	11	6
34H	58	58	0	0	0
34I	122	117	0	4	1
34J	97	86	2	7	2
34M	49	48	0	0	1
34N	135	123	0	6	6
34-O	114	94	0	13	7
34P	75	68	0	4	3
Totals	2209	1015	978	134	82

TOTALS

CARTER COUNTY REAPPRAISAL PLAN

FIRST INSPECTION YEAR OF CYCLE

QUARTER FOUR

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
35	284	191	21	38	34
35C	261	238	0	14	9
35D	73	59	0	10	4
35F	126	114	0	9	3
35G	27	21	0	6	0
35J	66	64	0	2	0
35K	205	203	0	1	1
35-O	107	97	5	4	1
35P	93	88	1	0	4
36	375	309	54	5	7
36D	19	19	0	0	0
36K	10	10	0	0	0
37	33	28	4	0	1
38	53	43	8	1	1
38P	47	47	0	0	0
39	106	91	14	0	1
TOTALS	1885	878	851	90	66

Carter COUNTY REAPPRAISAL PLAN

SECOND INSPECTION YEAR OF CYCLE

NUMBER OF PARCELS TO BE INSPECTED. *

URBAN 5725 RURAL 1263 COMM/IND 789 OTHER 343 TOTAL 8120

PERCENT OF PARCELS TO BE INSPECTED:

URBAN 70.5 % RURAL 15.6 % COMM/IND 9.7 % OTHER 4.2 % TOTAL 100%

GEOGRAPHIC AREA TO BE INSPECTED (Specific Map Sheets) SEE PAGE 6E

1" = 400' Maps SEE PAGE 6A -6D
(RURAL)

1"=100' Maps SEE PAGE 6A -6D
(URBAN)

1" = 50' Maps NONE

Other NONE

PERCENTAGE OF TOTAL PARCEL COUNT TO BE INSPECTED THIS YEAR: 24.8%

QUALITY ASSURANCE BY SENIOR STAFF MEMBER OR ASSESSOR

Percentage of Inspected Parcels to be Reviewed:

URBAN 5.00 % RURAL 5.00 % COMM/IND 5.00 % OTHER 5.00 % TOTAL 5.00 %

* **Actual** # from the 2/23/2011 distribution report.

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CARTER COUNTY REAPPRAISAL 2016

CARTER COUNTY

							1		
						2	3	4	
						5	6	7	8
					9	10	11	12	8
	13		14	15	16	17	18		
	19	20	21	22	23	24			
25	26	27	28	29	30	31			
32	33	34	35	36	37	38			
39	40		42	43	44	45	46		
47		49	50	51	52	53	54		
55	56	57	58	59	60	61	62		
63	64	65	66	67	68	69	70	71	
72	73	74	75	76	77	78	79	80	
	81	82	83	84	85	86	87	88	
	89	90	91	92	93	94	95		
		96	97	98	99	100	101		
		102	103	104	105	106	107		
			108	109	110	111	112		
				113	114	115			
				116	117				

CARTER COUNTY REAPPRAISAL 2016

SECOND INSPECTION YEAR OF CYCLE

QTR 1	QTR 2	QTR 3	QTR 4
2301		2129	1490

SECOND INSPECTION YEAR OF CYCLE
QUARTERLY BREAKDOWN

FIRST QUARTER

July – Sept.

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400' Maps 40

1"=100' Maps 40C, 40E, 40L, 40M, 40N, 40P, 41A, 41B, 41C, 41D, 41E, 41F

Total Parcels 2301

SECOND QUARTER

Oct. – Dec.

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400 Maps

1"=100' Maps 41G, 41H, 41I, 41J, 41K, 41L, 41M, 41N

Total Parcels 2200

THIRD QUARTER

Jan. – March

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400 Maps 42, 43, 44, 45, 47

1"=100' Maps 41-O, 41P, 42A, 42H, 42I, 42M, 42N, 43H, 43I, 44D, 45A, 45I, 45M, 45N, 47C, 47D, 47E, 47F

Total Parcels 2129

FOURTH QUARTER

April – June

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400 Maps 48

1"=100 Maps 47K, 47L, 47M, 47N, 47-O, 48A, 48B, 48C, 48D, 48E, 48F, 48G, 48H, 48I, 48J, 48K, 48P

Total Parcels 1490

CARTER COUNTY REAPPRAISAL PLAN

SECOND INSPECTION YEAR OF CYCLE

QUARTER ONE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
40	177	135	30	7	5
40C	45	44	0	1	0
40E	51	3	0	38	10
40L	334	282	0	34	18
40M	162	159	1	2	0
40N	96	52	0	38	6
40P	9	9	0	0	0
41A	75	33	0	33	9
41B	460	333	0	104	23
41C	279	183	0	79	17
41D	138	129	1	2	6
41E	82	69	1	1	11
41F	393	186	0	151	56
TOTALS	2301	1473	177	490	161

CARTER COUNTY REAPPRAISAL PLAN

SECOND INSPECTION YEAR OF CYCLE

QUARTER TWO

MAP	TOTAL PARCELS	URBAN	RURAL	CI	EXEMPTS
41G	360	285	0	54	21
41H	234	188	0	40	6
41I	<u>296</u>	<u>262</u>	<u>0</u>	<u>27</u>	<u>7</u>
41J	389	373	0	3	13
41K	395	352	0	25	18
41L	231	210	0	7	14
41M	131	118	0	10	3
41N	164	153	0	4	7
TOTALS	2200	1941	0	170	89
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CARTER COUNTY REAPPRAISAL PLAN

SECOND INSPECTION YEAR OF CYCLE

QUARTER THREE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
41-O	200	188	1	2	9
41P	138	137	0	1	0
42	461	405	33	9	14
42A	41	37	1	2	1
42E	10	10	0	0	0
42H	107	105	0	0	2
42I	164	162	0	1	1
42M	21	19	0	2	0
42N	17	17	0	0	0
43	170	143	17	1	9
43H	13	13	0	0	0
43I	11	11	0	0	0
44	25	22	3	0	0
44-D	48	48	0	0	0
45	119	106	4	3	6
45A	28	28	0	0	0
45I	45	45	0	0	0
45M	47	47	0	0	0
45N	14	14	0	0	0
47	78	67	6	4	1
47C	69	69	0	0	0
47D	29	26	2	0	1
47E	129	118	1	6	4
47F	145	138	0	3	4
TOTALS	2129	1190	853	34	52

CARTER COUNTY REAPPRAISAL PLAN

SECOND INSPECTION YEAR OF CYCLE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
47K	103	93	4	5	1
47L	5	4	0	0	1
47M	25	23	1	1	0
47N	63	58	1	3	1
47-O	5	2	1	2	0
48	233	189	20	11	13
48A	85	76	1	4	4
48B	51	44	0	4	3
48C	189	146	0	41	2
48D	88	88	0	0	0
48E	62	60	0	0	2
48F	110	103	0	2	5
48G	7	1	0	4	2
48H	140	129	0	10	1
48I	153	146	0	5	2
48J	37	33	0	1	3
48K	97	97	0	0	0
48P	37	33	1	2	1
TOTALS	1490	1121	233	95	41

Carter COUNTY REAPPRAISAL PLAN

THIRD INSPECTION YEAR OF CYCLE

NUMBER OF PARCELS TO BE INSPECTED: *

URBAN 3953 RURAL 3749 COMM/IND 320 OTHER 261 TOTAL 8283

PERCENT OF PARCELS TO BE INSPECTED:

URBAN 47.7 % RURAL 45.2% COMM/IND 3.9 % OTHER 3.2% TOTAL 100%

GEOGRAPHIC AREA TO BE INSPECTED (Specific Map Sheets) SEE PAGE 7E

1" = 400' Maps (RURAL) SEE PAGE 7A - 7D

1" = 100' Maps (URBAN) SEE PAGE 7A - 7D

1" = 50' Maps NONE

Other NONE

PERCENTAGE OF TOTAL PARCEL COUNT TO BE INSPECTED THIS YEAR: 25.3 %

QUALITY ASSURANCE BY SENIOR STAFF MEMBER OR ASSESSOR

Percentage of Inspected Parcels to be Reviewed:

URBAN 5.00 % RURAL 5.00 % COMM/IND 5.00 % OTHER 5.00 % TOTAL 5.00%

* **Actual #** from the 2/23/2011 parcel distribution report.

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									1							
								2	3	4						
								5	6	7	8					
								9	10	11	12	8				
								13		14	15	16	17	18		
								19	20	21	22	23	24			
								25	26	27	28	29	30	31		
								32	33	34	35	36	37	38		
								39	40	41	42	43	44	45	46	
								47	48	49	50	51	52			
										57	58	59	60	61	62	
								63	64	65	66	67	68	69	70	71
								72	73	74	75	76	77	78	79	80
								81	82	83	84	85	86	87	88	
								89	90	91	92	93	94	95		
									96	97	98	99	100	101		
									102	103	104	105	106	107		
										108	109	110	111	112		
											113	114	115			
												116	117			

CARTER COUNTY REAPPRAISAL 2016

THIRD INSPECTION YEAR OF CYCLE

QTR 1	QTR 2	QTR 3	QTR 4
2121		2081	

THIRD INSPECTION YEAR OF CYCLE
QUARTERLY BREAKDOWN

FIRST QUARTER

July – Sept.

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400' Maps 49, 50, 52

1"=100' Maps 49A, 49B, 49D, 49E, 49F, 49K, 49L, 49M, 49P, 50B, 50C, 50E, 50F, 50I, 50K, 50P

Total Parcels 2121

SECOND QUARTER

Oct. – Dec.

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400 Maps 53, 54, 55, 56

1"=100' Maps 53C, 53D, 54I, 55B, 55C, 55D, 55E, 55F, 55G, 55J, 55K, 55L, 55M, 55N, 55-O

Total Parcels 2322

THIRD QUARTER

Jan. – March

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400 Maps 57, 58, 59, 61

1"=100' Maps 56A, 56B, 56C, 56D, 56G, 56H, 56J, 56K, 56P, 57J, 57N, 57P, 58A, 58B, 58G, 58H, 58N, 58-O, 59B

Total Parcels 2061

FOURTH QUARTER

April – June

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400 Maps 62, 63, 64, 65

1"=100 Maps 62G, 62H, 63B, 63C, 63D, 63F, 63G, 63I, 63M, 64G, 64J, 65C

Total Parcels 1779

CARTER COUNTY REAPPRAISAL PLAN

THIRD INSPECTION YEAR OF CYCLE

QUARTER ONE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
49	326	275	28	8	15
49A	69	65	1	1	2
49B	43	37	0	2	4
49D	37	26	0	10	1
49E	121	101	0	15	5
49F	104	104	0	0	0
49K	102	100	1	1	0
49L	201	186	1	10	4
49M	125	107	0	14	4
49N	24	22	2	0	0
49P	5	5	0	0	0
50	483	418	37	13	15
50B	53	53	0	0	0
50C	5	5	0	0	0
50E	22	19	0	2	1
50F	24	24	0	0	0
50I	4	4	0	0	0
50K	50	46	0	3	1
50P	136	114	0	15	7
52	187	169	7	7	4
TOTALS	2121	961	996	101	63

CARTER COUNTY REAPPRAISAL PLAN

THIRD INSPECTION YEAR OF CYCLE

QUARTER

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
53	274	235	18	5	16
53C	48	48	0	0	0
53D	43	43	0	0	0
54	44	38	2	0	4
54I	35	35	0	0	0
55	71	48	6	11	6
55B	7	5	0	2	0
55C	104	95	0	7	2
55D	92	87	0	4	1
55E	73	60	1	10	2
55F	139	128	5	2	4
55G	101	97	0	2	2
55J	225	213	0	11	1
55K	135	126	1	6	2
55L	60	44	0	10	6
55M	45	43	0	0	2
55N	270	252	0	16	2
55-O	93	78	0	13	2
56	463	408	30	13	12
TOTALS	2322	1294	852	112	64

CARTER COUNTY REAPPRAISAL PLAN

THIRD INSPECTION YEAR OF CYCLE

QUARTER THREE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
56A	19	19	0	0	0
56B	108	107	0	0	1
56C	76	74	0	2	0
56D	41	41	0	0	0
56G	40	40	0	0	0
56H	19	17	0	1	1
56J	90	90	0	0	0
56K	13	13	0	0	0
56P	59	59	0	0	0
57	588	514	47	7	20
57J	43	43	0	0	0
57N	41	41	0	0	0
57P	11	11	0	0	0
58	97	77	13	4	3
58A	125	109	0	3	13
58B	68	62	0	0	6
58G	17	15	0	2	0
58H	216	197	0	11	8
58N	49	44	1	3	1
58-O	2	2	0	0	0
59	232	184	19	3	26
59B	49	48	0	0	1
61	58	45	13	0	0
TOTALS	2061	983	962	36	80

TOTALS

CARTER COUNTY REAPPRAISAL PLAN

THIRD INSPECTION YEAR OF CYCLE

QUARTER FOUR

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
62	104	75	24	1	4
62G	48	48	0	0	0
62H	47	43	1	0	3
63	273	214	20	26	13
63B	154	134	0	13	7
63C	110	103	0	3	4
63D	74	69	0	3	2
63F	60	60	0	0	0
63G	116	100	0	14	2
63I	45	45	0	0	0
63M	110	110	0	0	0
64	299	248	39	7	5
64G	6	6	0	0	0
64J	5	4	0	0	1
65	263	221	27	2	13
65C	65	63	0	2	0
TOTAL	1779	715	939	71	54

Carter COUNTY REAPPRAISAL PLAN

FOURTH INSPECTION YEAR OF CYCLE

NUMBER OF PARCELS TO BE INSPECTED: *

URBAN 1606 RURAL 5623 COMM/IND 226 OTHER 430 TOTAL 7885

PERCENT OF PARCELS TO BE INSPECTED:

URBAN 20.3 % RURAL 71.3 % COMM/IND 2.9 % OTHER 5.5 % TOTAL 100%

GEOGRAPHIC AREA TO BE INSPECTED (Specific Map Sheets) SEE PAGE 8E

1" = 400' Maps SEE PAGE 8A - 8D
(RURAL)

1" = 100' Maps SEE PAGE 8A - 8D
(URBAN)

1" = 50' Maps

Other

PERCENTAGE OF TOTAL PARCEL COUNT TO BE INSPECTED THIS YEAR: 24.1 %

QUALITY ASSURANCE BY SENIOR STAFF MEMBER OR ASSESSOR

Percentage of Inspected Parcels to be Reviewed:

URBAN 5.00 % RURAL 5.00 % COMM/IND 5.00 % OTHER 5.00 % TOTAL 5.00 %

*Actual # from 2/23/2011 parcel distribution report.

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FOURTH INSPECTION YEAR OF CYCLE
QUARTERLY BREAKDOWN

FIRST QUARTER

July – Sept.

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400' Maps 66, 67, 68, 69, 70, 71, 72, 73

1"=100' Maps 66B, 66C, 66D, 66F, 66G, 66K, 66J, 66-O, 66P, 72D, 72E

Total Parcels 2035

SECOND QUARTER

Oct. – Dec.

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400 Maps 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91

1"=100' Maps 73A, 73B, 73C, 73G, 74B, 74D, 75A, 75B, 75H, 76B, 89L, 90A

Total Parcels 2078

THIRD QUARTER

Jan. – March

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400 Maps 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103

1"=100' Maps 93M, 93N, 94M, 98N, 99C, 99D, 100G, 100L

Total Parcels 2134

FOURTH QUARTER

April – June

AREA TO BE INSPECTED (Specific Map Sheets)

1"=400 Maps 104, 105, 106, 107, 109, 110, 111, 113, 114, 115

1"=100 Maps 104B, 104C, 105E, 109K, 109N, 110-O, 111C, 114A, 114C, 114D, 114H, 115A

Total Parcels 1638

CARTER COUNTY REAPPRAISAL PLAN

FOURTH INSPECTION YEAR OF CYCLE

QUARTER ONE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
66	127	92	18	11	6
66B	40	39	0	0	1
66C	332	265	0	38	29
66D	346	315	0	28	3
66F	49	46	0	0	3
66G	95	82	0	6	7
66J	105	96	1	4	4
66K	23	20	0	0	3
66-O	34	34	0	0	0
66P	46	45	0	0	1
67	31	16	6	1	8
68	33	23	9	0	1
69	115	91	22	0	2
70	188	133	48	1	6
71	6	6	0	0	0
72	125	83	24	13	5
72D	71	71	0	0	0
72E	51	51	0	0	0
73	218	188	18	5	7
TOTALS	2035	999	843	107	86

CARTER COUNTY REAPPRAISAL PLAN

FOURTH INSPECTION YEAR OF CYCLE

QUARTER TWO

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
73A	74	70	0	0	4
73B	50	47	1	0	2
73C	62	62	0	0	0
73G	4	4	0	0	0
74	229	199	17	3	10
74B	26	26	0	0	0
74D	17	16	0	0	1
75	152	133	12	4	3
75A	41	38	0	1	2
75B	28	26	0	2	0
75H	3	3	0	0	0
76	66	48	9	1	8
76B	11	11	0	0	0
77	16	15	0	0	1
78	40	15	22	0	3
79	88	64	23	0	1
80	111	88	19	0	4
81	34	28	6	0	0
82	80	55	20	0	5
83	329	248	57	6	18
84	121	93	19	4	5
86	9	3	5	0	1
87	14	9	1	0	4
88	7	4	2	0	1
89	5	3	2	0	0
89L	43	43	0	0	0
90	257	189	53	1	14
90A	4	4	0	0	0
91	157	101	44	2	10
TOTALS	2078	242	1715	24	97

CARTER COUNTY REAPPRAISAL PLAN

FOURTH INSPECTION YEAR OF CYCLE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
92	113	83	21	5	4
93	233	173	19	9	32
93M	89	58	0	22	9
93N	55	31	0	4	20
94	186	131	44	0	11
94M	25	25	0	0	0
95	117	77	18	1	21
96	170	128	32	0	10
97	100	62	34	1	3
98	45	23	15	0	7
98N	19	19	0	0	0
99	254	208	31	3	12
99C	19	18	0	0	1
99D	132	107	0	18	7
100	340	245	44	23	28
100G	22	22	0	0	0
100L	9	8	0	0	1
101	102	70	18	0	14
102	26	15	8	0	3
103	78	57	20	0	1
TOTALS	2134	81	1783	86	184

CARTER COUNTY REAPPRAISAL PLAN

FOURTH INSPECTION YEAR OF CYCLE

QUARTER FOUR

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
104	8	6	2	0	0
104B	4	3	0	0	1
104C	23	23	0	0	0
105	187	151	20	1	15
105E	35	35	0	0	0
106	289	233	43	4	9
107	35	22	9	3	1
109	160	138	13	0	9
109K	69	69	0	0	0
109N	16	16	0	0	0
110	353	287	47	1	18
110-O	17	17	0	0	0
111	26	9	14	0	3
111C	38	38	0	0	0
113	25	19	4	0	2
114	197	183	9	0	5
114A	17	17	0	0	0
114C	68	68	0	0	0
114D	13	13	0	0	0
114H	43	42	1	0	0
115	2	2	0	0	0
115A	13	13	0	0	0
TOTALS	1638	284	1282	9	63

NARRATIVE INFORMATION — VISUAL INSPECTION

(Attach Additional Sheets If Needed.)

- A. **Personnel Needs:** Two field reviewers, one mapper, one clerical, two keypunch operators and one project coordinator should be considered a minimum number of staff for yearly assessment duties.
- B. **Office and Equipment Needs:** Current office space, telephone service, and file cabinets for document storage are adequate for Assessor's personnel and for those times when Division of Property Assessment personnel will be working in the county during inspection cycles. Keypunch will be performed by Assessor of Property's staff so that no extra computers will be necessary until possibly the revaluation year.
- C. **Training planned and needed for Staff:** The Assessor of Property's staff should attend any available appropriate IAAO and DPA courses or seminars and any necessary on the job training should be provided as needed.
- D. **Geographic Areas of Responsibility Assigned to Inspection Personnel:** The Assessor of Property's two field reviewers will perform ongoing visual inspection prior to the reappraisal, picking up all new construction, physical property changes, sales verification, and correction of any omitted or incorrect property characteristics. Areas of responsibility will be assigned by the Assessor of Property or whomever they designate to assign those duties.
- E. **Production Rates:** A goal of 50 residential, 25 rural, 10 commercial and industrial, and 10 exempt and mineral parcels should be averaged per day during visual inspection per field reviewer. Daily totals may vary at times due to the amount of new construction and maintenance, as well as weather allowances, experience, and pace of current or future reviewers.
- F. **Map Maintenance Schedule and Explanations:** Map maintenance, including splits will be performed on a daily basis and verified sales information updated within a ninety day time frame. Sales forms will be completed for all WM and WN sales as well as all farm, commercials and industrial transactions, whether Q or D. All sales verification will be done as recommended by

Carter COUNTY REAPPRAISAL PLAN

guidelines outlined in the sales and verification procedures approved by the State Board of Equalization.

- G. **Quality Assurance Efforts Planned:** All updated information will be correlated for accuracy and a minimum of 5 % of each quarters field review will be sampled for accuracy and completeness by the Assessor or whomever they designate to perform quality assurance. The Division will periodically monitor samples of all field work, mapping, sales procedures and verification, and any other administrative functions deemed appropriate on a quarterly basis throughout each year of the cycle leading up to revaluation.

Carter COUNTY REAPPRAISAL PLAN

SECTION II

REVALUATION YEAR OF CYCLE

	REVALUATION YEAR	<u>2016</u>		* (ACTUAL #)
TOTAL PARCELS (Projected) (1)	URBAN (1" = 100' Maps)	<u>15536</u>	(Except Comm/Ind)	(15383)
	RURAL (1" = 400' Maps)	<u>14548</u>	(Except Comm/Ind)	(14404)
	Commercial/Industrial	<u>1647</u>	(All Maps)	(1631)
	OTHER (exempts)	<u>1339</u>		(1326)
	TOTAL	<u>33070</u>		(32744)
	MINERALS	3		(3)

* *Actual #* is from 2/23/2011 parcel distribution report.

(1) Projected total parcel #'s are calculated @ 1.01%. Minerals are not included in the OTHER or TOTAL parcel counts *on page 3 or on this page* as they are not included in the CAAS III parcel distribution total parcel number count.

NARRATIVE INFORMATION – REVALUATION YEAR

(Attach Additional Sheets If Needed)

- A. **Personnel Needs:** An additional part time clerk will be needed for keypunch, filing, and correlation during the revaluation year. Current staff is adequate for current projected needs.
- B. **Office Space and Equipment Needs (Space for State Personnel Providing Assistance):** Adequate office space for available Division of Property Assessment employees with telephone services and file cabinets for document storage along with a set of 100' and 400' maps is required. Office space must contain adequate desks, chairs, and tables and be clean, private, and within easy access to the Assessor of Property and Register of Deeds offices. Space will also be necessary, along with telephone service, if Division of Property Assessment personnel are to assist in local reappraisal hearings which will take from two to three weeks, including cleanup assistance. Any assistance provided by D.P.A. personnel will be determined by available financial and personnel resources in any given time period.
- C. **Use of Aerial Photographs:** Aerial photographs or GIS ortho is recommended, if available, for adjusting tree lines and assisting in updating and correcting soil class information.
- D. **Assistance Request of Division of Property Assessments:** Calculation of all land schedules and tables, calculation of all improvement and XFSB rates and depreciation tables, and assistance in the valuation of commercial, industrial, leasehold, any special purpose properties, minerals, rural land and use value schedules. All assistance provided by D.P.A. personnel will be determined by available financial and personnel resources available in any given time period.
- E. **Development of Sales File:** Sales verification will be maintained in accordance with guidelines approved by the State Board of Equalization.
- F. **Area Codes:** Area codes and/or neighborhoods will be reviewed as visual inspection proceeds each year. Appropriate changes will be analyzed and changed as necessary during the revaluation year with assistance from and approval by, the D.P.A. Area codes on new splits or developments will be worked as transfers are worked.

Carter COUNTY REAPPRAISAL PLAN

G. Improvement Valuation

1. **Base Rate Development:** Assistance from the Division of Property Assessments.
2. **Analysis:** Assistance from the Division of Property Assessments.
3. **Special Building & Extra Feature Valuation:** Assistance from the Division of Property Assessments in formulation of tables to be used in the valuation of special buildings and extra features as needed, DIVISION RESOURCES PERMITTING.
4. **Collection & Use of Income & Expense Information:** The Assessor of Property's office will be responsible for mailing questionnaires and the Division of Property Assessment staff will assist in the analysis of the information.
5. **Quality Assurance Efforts:** A random sample of field work will be reviewed by the Assessor of Property or whoever the Assessor designates to do so. Error reports from the Divisions computer system will be worked throughout the project to maintain quality and consistency. Personnel from the Division of Property Assessments will monitor all work performed during the revaluation by the Assessor and their personnel and/or by whomever may be contracted by Anderson County to perform that work which includes, but will not be limited to, the field review, sales procedures, and the evaluation of all land and improvements as well as any other revaluation or administrative functions performed during the revaluation as deemed to be necessary so as to maintain accuracy, consistency and equality throughout the revaluation cycle.

H. Land Valuation

1. **Rural Land & Use Value:** The Division of Property Assessments will calculate the rural land and use value schedules and will assist in the valuation of those large tracts which may need more technical assistance. The amount of assistance will vary depending on available Division personnel and financial resources as well as the extent and complication of the work to be done.
2. **Residential/Small Tract:** The Division of Property Assessments will assist county personnel in the establishing of charts and schedules which may be necessary so as to provide accurate, consistent, and fair valuation of residential/small tract properties. The number of Division personnel involved will be dependent upon personnel and financial resources available as well as the need established by the Division of Property Assessments prior to and during the revaluation.

Carter COUNTY REAPPRAISAL PLAN

3. **Commercial & Industrial:** The Division of Property Assessments will assist county personnel in valuing the land of certain commercial/industrial properties to the extent deemed necessary by Division management.

4. **Quality Control:** A random sample will be reviewed by the Assessor of Property or that person(s) assigned by the Assessor and will also be monitored periodically during the revaluation by Division personnel assigned by the regional supervisor of the Division of Property Assessments so as to ensure accuracy, consistency and equality.

I. **Mineral and/or Leaseholds:** The Division of Property Assessments will assist in identifying and valuing all mineral and leasehold properties.

J. **Valuation Analysis**

1. **Detailed Analysis:** Detailed sales and valuation analysis will be performed by the Division of Property Assessments throughout the project. The Assessor of Property's office will assist depending on available expertise.

2. **Final Value Correlation:** The Division of Property Assessments will assist the Assessor of Property's office in final value correlation.

K. **Updating of Ownership Information:** The Assessor of Property's office will be responsible for the updating of all ownership information on a daily basis.

L. **New Construction:** The Assessor of Property's field staff will be responsible for the measure and list of all new construction which should be kept current throughout the project.

M. **Final Value Meeting:** The regional supervisor and those personnel deemed necessary of the Division of Property Assessments, the Assessor of Property, and any pertinent Assessor's staff directly involved in the revaluation will meet to assess job performance, discuss final statistics and any necessary rate or schedule changes, final values of all classes of property, and to discuss any current concerns or potential problems which need to be immediately addressed so as to ensure a quality and consistent product has been completed. On occasion such meetings may be required to occur periodically throughout the revaluation if deemed necessary by Division management to evaluate ongoing progress and assure any special needs or problems are addressed.

Carter COUNTY REAPPRAISAL PLAN

N. Hearings (Formal and Informal): Informal hearing procedures will be established by the regional supervisor and the Assessor of Property based on potential personnel needs and whatever methods or areas of concern make those procedures appropriate. The Division of Property Assessments will assist the Assessor's office in the informal hearings which should run an estimated two weeks based on previous reappraisal history in Anderson County. Division personnel will be made available based on need and available Division resources. Formal County Board of Equalization hearings will be performed by the local county board beginning in June and will proceed as directed by statutes. Division personnel will be available on a limited basis depending upon the type of assistance requested and pending approval by the regional supervisor.

O. Computer Appraisal System:

1. Do you currently use the State of Tennessee Computer Assisted Appraisal System (CAAS)?

Yes X No _____ If No, name of system currently in use.

2. Do you plan to change to another computer system during the reappraisal cycle covered in this plan? Yes _____ No X

If yes, detailed information must be included that defines the computer system and explains the county's plan of implementation. The new IMPACT system currently being developed by the Division of Property Assessments in conjunction with a vendor should be available at the next reappraisal. This system may change some of the features as well as the current procedures and / or tools by which we currently perform revaluations. Any unforeseen changes as a result of the implementation of IMPACT which may alter the current plan regarding any phase of the visual inspection review cycles and the revaluation phase will be analyzed and necessary adjustments will be made as required. It is not anticipated that this new system will alter the above narrative as to our organization and performance of the revaluation nor the expected standards which are required.

REVALUATION PHASE DELINEATION CHART DESCRIPTIONS

A. ADMINISTRATION

1. **Planning/Organizing** - The time an administrator spends in establishing goals, policies and procedures and organizing the work activities for a timely completion of each reappraisal phase.
2. **Directing/Controlling** - The time an administrator spends in guiding and supervising personnel responsible for the accomplishment of the clerical and appraisal activities necessary to complete each phase.

B. CLERICAL

1. **File Cleanup** - Time required in the correction of file reports such as incorrect land codes, improvement types, property types, etc.
2. **Acreage Correlation** - Time required to compare acreage amounts on the property record card with the tax maps and to correct any discrepancies.
3. **Inspection Corrections** - Time required to correct all properties reviewed during the Inspection cycle.
4. **Data Entry** - Time required to key changes and corrections.
5. **Processing/Screening** - Time required to process and examine all data prior to data entry and to edit completed data upon return from data processing
6. **Acreage Grid** - Time required to calculate the acreage of each land grade on tracts that may be eligible for greenbelt.
7. **Other** - Time required performing other clerical duties necessary to the successful completion of the reappraisal program.

C. PRELIMINARY ANALYSIS OF FILE

1. **Area Codes** - Time required to review the current area code assignments and determine the need for any changes or corrections.
2. **Improvement Types** - Time required to review the current improvement types used and to determine any needed changes, corrections or additions.
3. **Extra Features/Special Buildings** - Time required to review the current status of the extra features as special buildings and to determine any needed changes, corrections or additions.

Carter COUNTY REAPPRAISAL PLAN

4. Small Tracts - Time required to review the current small tract listings for accuracy and consistency, and to review the methods used to establish values and to determine any needed changes or corrections.
5. Rural Land - Time required to review the current rural land listings for accuracy and consistency and to review the methods used to establish values and to determine any needed changes or corrections.
6. Income and Expense - Time required to review the commercial properties and to determine the methods and forms to be used in the collection of income and expense information.
7. Sales File Cleanup - Time required to review the status of the sales file using sales reports and deed inventories. The sales file should be up-to-date and listed correctly.
8. Override Properties - Time required reviewing the listing of properties that have an override code. Delete all override codes making any needed changes or corrections.

D. LAND VALUATION

1. Urban - Time required to analyze vacant and improved sales to determine appropriate units of comparison, to establish base lot values, front foot and square foot values as well as units buildable. Urban parcels are located on 1" - 100' or larger scaled maps.
2. Commercial/Industrial - Time required analyzing vacant and improved sales and to determine appropriate units of comparison as well as establish base front foot, square foot and acreage values.
3. Rural - Time required to analyze vacant and improved sales of 15 acres or greater and to determine a preliminary rural land schedule. Rural land listings should be changed or corrected as needed.
4. Small Tracts - Time required to analyze vacant and improved sales of parcels less than 15 acres on rural maps and to establish a small tract pricing guide. Small tract listings should be changed or corrected as needed.

E. IMPROVEMENT VALUATION

1. Base Rates - Time required to develop tentative market base rates for all improvement types, utilizing sales of particular properties or in absence of sales an approved cost index service.
2. Factors - Time required determining the use, if any, of base rate factors or land factors.

Carter COUNTY REAPPRAISAL PLAN

3. Effective Ages - Time required to review the condition factors (effective ages) of all improvements and to adjust those improvements due to the change in the base year for depreciation calculations.
4. Extra Features/Special Buildings - Time required to develop and/or to update extra features and special buildings rates and depreciation tables.

F. SPECIAL PROPERTIES VALUATION

1. Commercial/Industrial - Time required appraising special purpose properties such as large industrials, golf courses or recreational facilities.
2. Minerals - Time required to collect data and to appraise mineral interests.
3. Leaseholds - Time required analyzing the leases on fee exempt properties and to value leasehold interests.
4. Exempt Properties - Time required to review and to compare the approved exemption applications with a current exempt properties listing, and to determine any changes that may alter the exemptions status of the properties.
5. Other - Time required valuing other unique or complex properties that need additional resources for appraisal.

G. ASSESSOR FILE MAINTENANCE

1. New Construction - Time required to measure and list all new construction completed prior to the reappraisal date.
2. Mapping Splits - Time required for map maintenance during year prior to reappraisal.
3. Treelines/Land Grades - Time required to update tree lines and land grade changes on the tax maps and to correct the resulting land grade listing for the property.
4. Sales File - Time required to maintain an up-to-date-sales file during the year prior to the reappraisal date.

H. FINAL VALUATION REVIEW

1. Urban - Final determination of values for residential properties located on 1" = 100' or larger scaled maps.
2. Rural - Final determination of values for residential/farm properties located on 1" = 400' maps.
3. Use Schedule - Final review of the use schedule calculations and the greenbelt parcels listing.
4. Commercial/Industrial - Final determination of values on commercial and industrial properties on all maps.

Carter COUNTY REAPPRAISAL PLAN

5. Final Value Meeting - Meeting with the State Division of Property Assessments to review all phases of the completed reappraisal program for accuracy and completion. Appraisal change reports and all analysis reports should be reviewed to determine needed changes or corrections.

6. Final Analysis - Interpreting final sales analysis prior to printing assessment change notices and property record cards. Compiling pertinent appraisal tables, schedules, manuals and maps for future reference.

I. INFORMAL HEARINGS

1. Urban - Estimate the number of parcels that will be reviewed during the assessor's hearings.

2. Rural - Estimate the number of parcels that will be reviewed during the assessor's hearings.

3. Commercial/Industrial and Special Properties - Estimate the number of parcels that will be reviewed during the assessor's hearings.

4. Clerical - Maintaining files and appointment logs and processing appraisal changes including data entry.

5. Field Checks - Field reviews due to informal hearings.

J. FORMAL HEARINGS

1. County Board of Equalization - Appraisal and clerical personnel required to assist the County Board of Equalization during the reappraisal year.

COUNTY: CARTER ASSESSOR'S
2016 REAPPRAISAL REVALUATION PHASE DELINEATION CHART

PHASE (Reappraisal Activity)	UNITS M OR P	DAILY PROD RT	BEGINNING DATE	COMPLETION DATE	TOTAL MAN-MO	PERSONNEL (MAN-MO-TIME)
A: ADMINISTRATION						
PLAN/ORGANIZING	33,070	225	06-Jan-15	30-Jun-16	8.2	0.45
DIRECTING/CONTROLLING	33,070	185	06-Jan-15	30-Jun-16	9.9	0.55
B: CLERICAL						
FILE CLEANUP	1	1	06-Jan-15	30-Apr-15	0.1	0.01
ACREAGE CORELATION	0	1	02-Jun-15	13-Feb-16	0.0	0.00
INSP CYCLE CORRECTIONS	1	1	06-Jan-15	30-Apr-15	0.1	0.01
DATA ENTRY 100%	33,070	200	02-Jun-15	27-Mar-16	9.2	0.92
PROCESSING/SCREENING	33,070	300	02-Jun-15	27-Mar-16	6.1	0.61
ACREAGE GRID	0	1	02-Jun-15	27-Mar-16	0.0	0.00
GREENBELT APPLICATIONS	1	1	02-Jun-15	01-Mar-16	0.1	0.01
OTHER	1	1	02-Jun-15	27-Mar-16	0.1	0.01
C: PRELIMINARY ANALYSIS						
AREA CODES	1	1	06-Jan-15	30-Apr-15	0.1	0.01
IMPROVEMENT TYPE	1	1	06-Jan-15	30-Apr-15	0.1	0.01
EXTRA FEATURES	1	1	06-Jan-15	30-Apr-15	0.1	0.01
RES LAND	1	1	06-Jan-15	30-Apr-15	0.1	0.01
RURAL LAND	1	1	06-Jan-15	30-Apr-15	0.1	0.01
INCOME/EXPENSES	0	0	06-Jan-15	20-Feb-16	0.0	0.00
SALES FILE CLEANUP	800	125	06-Jan-15	20-Feb-16	0.4	0.03
OVERRIDE PROPERTIES	6	6	02-Jun-15	31-Dec-15	0.1	0.01
D: LAND VALUATION						
URBAN LAND	15,536	150	02-Jun-15	20-Feb-16	5.8	0.66
COMM/IND LAND	1,647	50	02-Jun-15	20-Feb-16	1.8	0.21
RURAL LAND	14,548	100	02-Jun-15	20-Feb-16	8.1	0.92
SMALL TRACTS	15,536	125	02-Jun-15	20-Feb-16	6.9	0.79
E: IMP VALUATION						
BASE RATES	0	0	07-Apr-15	30-Apr-15	0.0	0.00
FACTORS	0	0	07-Apr-15	30-Apr-15	0.0	0.00
EFFECTIVE AGES	33070	180	02-Jun-15	20-Feb-16	10.2	1.16
XFSB (EXTRA FEATURES)	1	1	02-Jun-15	20-Feb-16	0.1	0.01
F: SPECIAL PROPERTIES						
COMM/IND	0	0	02-Jun-15	20-Feb-16	0.0	0.00
MINERALS	0	0	02-Jun-15	20-Feb-16	0.0	0.00
LEASEHOLDS	0	0	02-Jun-15	20-Feb-16	0.0	0.00
EXEMPT PARCELS	1339	300	02-Jun-15	20-Feb-16	0.3	0.03
OTHER	0	0	02-Jun-15	20-Feb-16	0.0	0.00
G: ASSESSOR FILE MAINT						
NEW CONSTRUCTION	600	25	01-Jul-15	20-Feb-16	1.3	0.17
MAPPING SPLITS	200	15	01-Jul-15	08-Feb-16	0.7	0.10
TREELINES/LAND GRADES	1	1	01-Jul-15	20-Feb-16	0.1	0.00
SALES FILE CLEANUP	1	1	01-Jul-15	08-Feb-16	0.1	0.01
H: FINAL VALUE REVIEW						
URBAN	5,526	175	02-Jun-15	20-Feb-16	1.8	0.20
RURAL	3,637	150	02-Jun-15	20-Feb-16	1.4	0.15
USE SCHEDULE	0	0	12-Mar-16	13-Mar-16	0.0	0.00
COMM/IND	1,674	30	02-Jun-15	20-Feb-16	3.1	0.35
FINAL VALUE MEETING	0	0	14-Mar-16	15-Mar-16	0.0	0.00
FINAL ANALYSIS	0	0	05-Oct-15	06-Mar-16	0.0	0.00
I: INFORMAL HEARINGS						
URBAN (EST) 5%	276	140	27-Apr-16	08-May-16	0.1	0.30
RURAL (EST) 5%	181	90	27-Apr-16	08-May-16	0.1	0.30
COMM/IND (EST) 5%	83	30	27-Apr-16	08-May-16	0.2	0.42
CLERICAL (SUM OF ABOVE)	540	80	27-Apr-16	22-May-16	0.4	0.45
FIELD CHKS (15% OF HEAR)	81	40	27-Apr-16	21-May-16	0.1	0.14
J: FORMAL HEARINGS						
CO BD OF EQ (25% OF INF)	135	20	01-Jun-16	19-Jun-16	0.4	0.63
TOTAL ADMINISTRATIVE PERSONNEL REQUIRED					(Sum of Phase "A")	1.00
TOTAL CLERICAL PERSONNEL REQUIRED					(Sum of Phase "B")	2.02
TOTAL APPRAISAL PERSONNEL REQUIRED					(Sum of Phases "C" thru "J")	6.01

RED = ASSESSOR'S RESPONSIBILITY
BLACK = DIVISION OF PROPERTY ASSESSMENT RESPONSIBILITY and / or ASSISTANCE

COUNTY: CARTER DIVISION OF PROPERTY ASSESSMENTS
 2016 REAPPRAISAL REVALUATION PHASE DELINEATION CHART

PHASE (Reappraisal Activity)	UNITS M OR P	DAILY PROD RT	BEGINNING DATE	COMPLETION DATE	TOTAL MAN-MO	PERSONNEL (MAN-MO-TIME)
A: ADMINISTRATION						
PLAN/ORGANIZING	30,070	150	06-Jan-15	30-Jun-16	11.1	0.62
DIRECTING/CONTROLLING	30,070	250	06-Jan-15	30-Jun-16	6.7	0.37
B: CLERICAL						
FILE CLEANUP	0	0	06-Jan-15	30-Apr-15	0.0	0.00
ACREAGE CORRELATION	0	0	02-Jun-15	13-Feb-16	0.0	0.00
INSP CYCLE CORRECTIONS	0	0	06-Jan-15	30-Apr-15	0.0	0.00
DATA ENTRY	0	0	02-Jun-15	27-Mar-16	0.0	0.00
PROCESSING/SCREENING	0	0	02-Jun-15	27-Mar-16	0.0	0.00
ACREAGE GRID	0	0	02-Jun-15	27-Mar-16	0.0	0.00
OTHER	0	0	02-Jun-15	27-Mar-16	0.0	0.00
C: PRELIMINARY ANALYSIS						
AREA CODES	1	1	06-Jan-15	30-Apr-15	0.1	0.01
IMPROVEMENT TYPE	1	1	06-Jan-15	30-Apr-15	0.1	0.01
EXTRA FEATURES	1	1	06-Jan-15	30-Apr-15	0.1	0.01
SMALL TRACTS	1	1	06-Jan-15	30-Apr-15	0.1	0.01
RURAL LAND	1	1	06-Jan-15	30-Apr-15	0.1	0.01
INCOME/EXPENSES	100	15	06-Jan-15	20-Feb-16	0.4	0.03
SALES FILE CLEANUP	1	1	06-Jan-15	20-Feb-16	0.1	0.00
OVERRIDE PROPERTIES	0	1	02-Jun-15	31-Dec-15	0.0	0.00
D: LAND VALUATION ASSISTANCE						
URBAN LAND	0	1	04-May-15	20-Feb-16	0.0	0.00
COMM/IND LAND	1	1	04-May-15	20-Feb-16	0.1	0.01
RURAL LAND	1	1	04-May-15	20-Feb-16	0.1	0.01
SMALL TRACTS	0	1	04-May-15	20-Feb-16	0.0	0.00
E: IMP VALUATION ASSISTANCE						
BASE RATES	60	25	07-Apr-15	30-Apr-15	0.1	0.17
FACTORS	9	3	07-Apr-15	30-Apr-15	0.2	0.22
EFFECTIVE AGES	1	1	04-May-15	20-Feb-16	0.1	0.01
XFSB (EXTRA FEATURES)	1	1	04-May-15	20-Feb-16	0.1	0.01
F: SPECIAL PROPERTIES ASSISTANCE						
COMM/IND	1647	200	04-May-15	20-Feb-16	0.5	0.05
MINERALS	3	3	04-May-15	20-Feb-16	0.1	0.01
LEASEHOLDS	5	5	04-May-15	20-Feb-16	0.1	0.01
EXEMPT PARCELS	0	0	04-May-15	20-Feb-16	0.0	0.00
OTHER	10	5	04-May-15	20-Feb-16	0.1	0.01
G: ASSESSOR FILE MAINT						
NEW CONSTRUCTION	0	0	01-Jul-15	20-Feb-16	0.0	0.00
MAPPING SPLITS	0	0	01-Jul-15	08-Feb-16	0.0	0.00
TREELINES/LAND GRADES	0	0	01-Jul-15	20-Feb-16	0.0	0.00
SALES FILE	0	0	01-Jul-15	08-Feb-16	0.0	0.00
H: FINAL VALUE REVIEW ASSISTANCE						
URBAN	0	1	02-Jun-15	20-Feb-15	0.0	0.00
RURAL	0	1	02-Jun-15	20-Feb-16	0.0	0.00
USE SCHEDULE	0	1	12-Mar-16	13-Mar-16	0.0	0.00
COMM/IND	1,647	200	02-Jun-15	20-Feb-16	0.5	0.05
FINAL VALUE MEETING	0	1	13-Mar-16	14-Mar-16	0.0	0.00
FINAL ANALYSIS	1	1	06-Oct-15	06-Mar-16	0.1	0.01
I: INFORMAL HEARINGS (ORGANIZATIONAL & TECHNICAL ASSISTANCE)						
URBAN (EST) 5%	0	1	27-Apr-16	08-May-16	0.0	0.00
RURAL (EST) 5%	0	1	27-Apr-16	08-May-16	0.0	0.00
COMM/IND (EST) 5%	80	35	27-Apr-16	08-May-16	0.1	0.35
CLERICAL (SUM OF ABOVE)	0	1	27-Apr-16	22-May-16	0.0	0.00
FIELD CHKS (15% OF HEAR)	0	1	27-Apr-16	21-May-16	0.0	0.00
J: FORMAL HEARINGS (ORGANIZATIONAL & TECHNICAL ASSISTANCE)						
CO BD OF EQ (25% OF INF)	0	0	01-Jun-16	19-Jun-16	0.0	0.00
TOTAL ADMINISTRATIVE PERSONNEL REQUIRED (Sum of Phase "A")						0.99
TOTAL CLERICAL PERSONNEL REQUIRED (Sum of Phase "B")						0.00
TOTAL APPRAISAL PERSONNEL REQUIRED (Sum of Phases "C" thru "J")						1.00

* NOTE:

BLACK = ASSESSOR'S RESPONSIBILITY

RED = DIVISION OF PROPERTY ASSESSMENTS RESPONSIBILITY and/or ASSISTANCE

ASSESSOR'S PERSONNEL ASSIGNMENT

(Attach additional sheets if necessary)

1. Position ASSESSOR Name Ronnie Taylor

Phase Responsibility: Administrator

Appraisal Experience and Training: Twelve years as reviewer, Three years as Assessor of Property.

2. Position Field Appraiser Name Paul Jones

Phase Responsibility: Field Reviewer

Appraisal Experience and Training: Eight years experience in reviewing property with TAL&AF.

3. Position Field Reviewer Name Greg Largent

Phase Responsibility: Visual Inspection, Sales

Appraisal Experience and Training: Four years in the assessment field with TAL&AF, basic Mapping courses and mapviewer training

4. Position Field Reviewer Name Sam Ellis

Phase Responsibility: Visual Inspection

Appraisal Experience and Training: Two years in the assessment field with TAL&AF

5. Position Field Reviewer Name Brian Buckner

Phase Responsibility: Visual Inspection

Appraisal Experience and Training: Five years in the assessment field with TAL&AF

6. Position Clerk Name Pam Worth

Phase Responsibility: Key punch, correlation, filing, and all general clerical duties

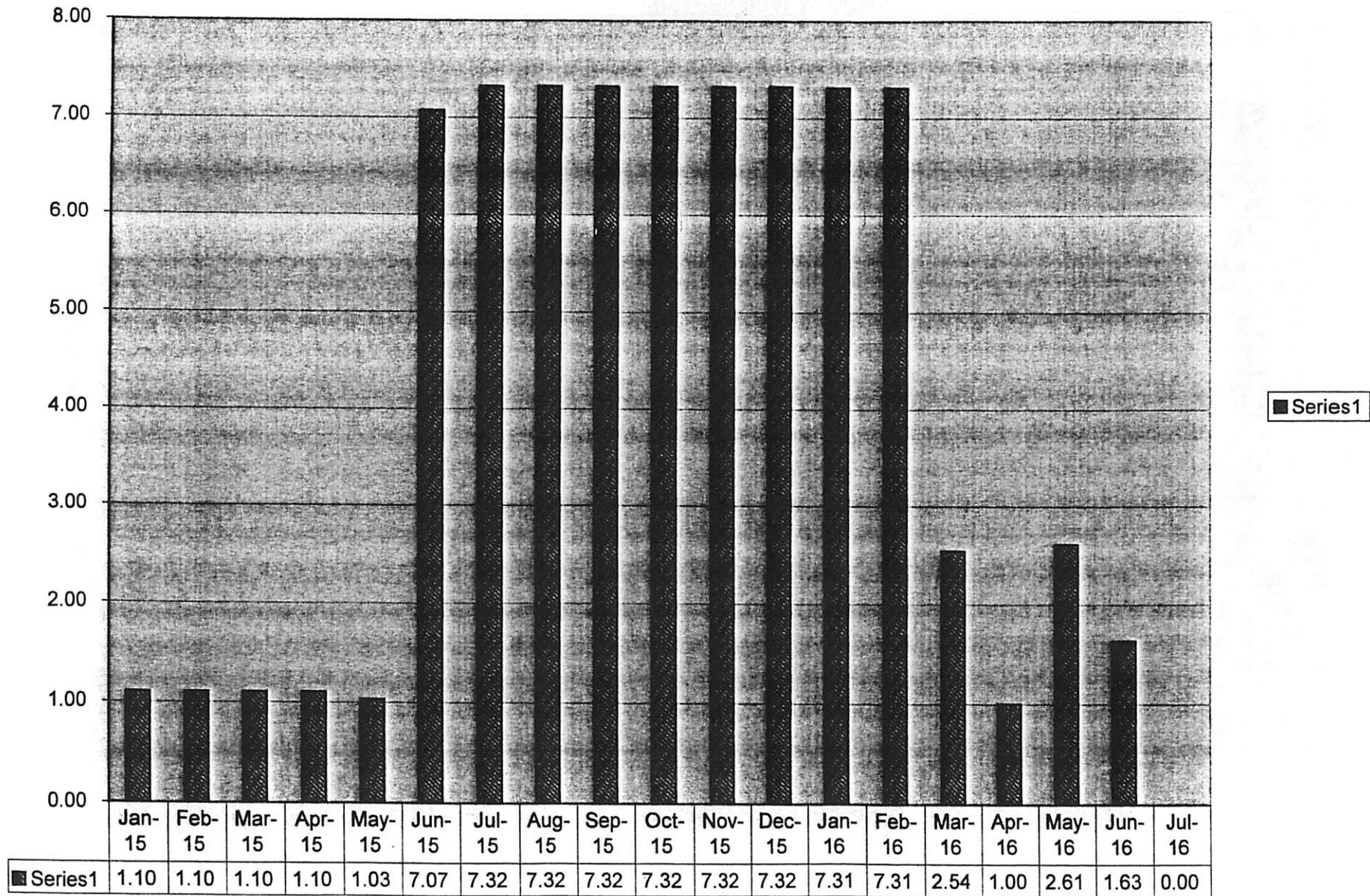
Appraisal Experience and Training: Twenty Five years in the assessment field.

7. Position Clerk Name Sequa Shields

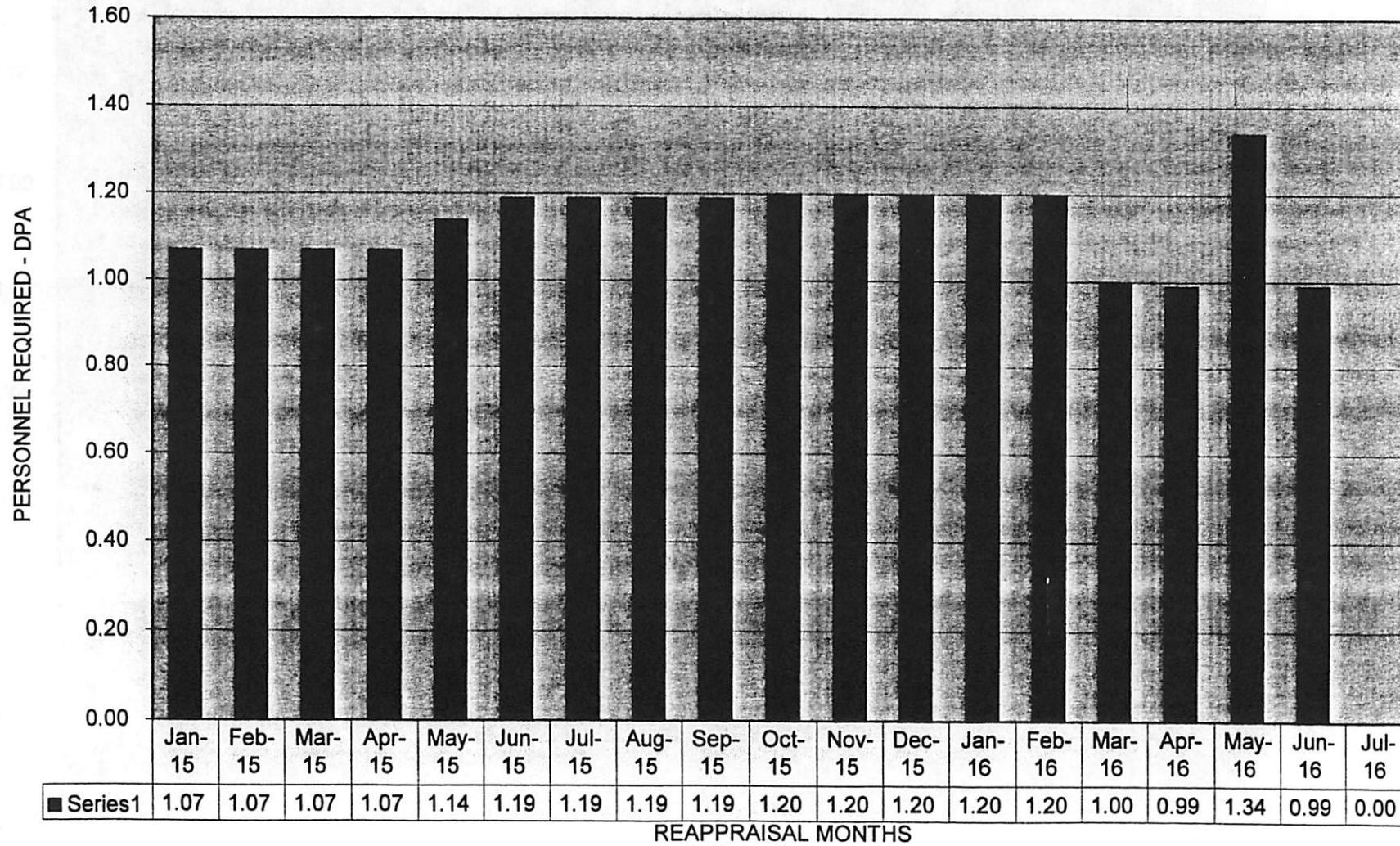
Phase Responsibility: Key punch, correlation, filing, and all general clerical duties

Appraisal Experience and Training: Thirteen years in the assessment field.

**CARTER COUNTY
2016 REAPPRAISAL
ASSESSOR'S**



**CARTER COUNTY
2016 REAPPRAISAL
DPA**



CARTER COUNTY REAPPRAISAL PLAN

This Plan is hereby submitted for Reappraisal of CARTER County as required by TCA 67-5-1601.

Russell B. Taylor
ASSESSOR OF PROPERTY (Signature)

DATE March 21, 2011

REVIEWED BY:
Paul Johnson
COUNTY MAYOR (Signature)

DATE March 21, 2011

RESOLUTION BY COUNTY COMMISSION:
(required for 4 or 5 year cycle)

APPROVED (Attach Copy of Resolution)

DISAPPROVED

Paul Johnson
CHAIRMAN, COUNTY COMMISSION (Signature)

DATE March 21, 2011

DATE SUBMITTED TO STATE BOARD OF EQUALIZATION: _____

CARTER COUNTY SUMMARY

TOTAL PARCELS URBAN 1/4"= 50FT 6100FT MAPS 19,303
(EXCEPT C/I/OTHER)

RURAL 1/4"= 400FT MAPS 14,404
(EXCEPT C/I/OTHER)

COMMERCIAL/INDUSTRIAL
(ALL SCALE) 1,634
(TOTAL)

ALL OTHER 1,228
(TOTAL)

TOTAL PARCELS 32,649
(COUNTYWIDE)

TOTAL MAPS 1/4"= 50FT 0

(WITH PARCELS
CONTROLLED) 1/4"= 100FT 217

1/4"= 400FT 93

GENERAL FUND BUDGET AMENDMENTS #6

21-Mar-11

FUND 101

Item #1	39000	Fund Balance	\$	56,810.47	Decrease	
	51500-207	Medical Insurance	\$		841.93	Increase
	51600-207	Medical Insurance	\$		1,695.15	Increase
	51720-207	Medical Insurance	\$		2,096.40	Increase
	51800-207	Medical Insurance	\$		373.23	Increase
	51800-207	Medical Insurance	\$		1,541.85	Increase
	52100-207	Medical Insurance	\$		373.23	Increase
	52300-207	Medical Insurance	\$		5,058.09	Increase
	52310-207	Medical Insurance	\$		855.45	Increase
	52400-207	Medical Insurance	\$		2,141.25	Increase
	52500-207	Medical Insurance	\$		3,350.40	Increase
	53100-207	Medical Insurance	\$		9,118.20	Increase
	53300-207	Medical Insurance	\$		797.01	Increase
	54110-207	Medical Insurance	\$		27,414.45	Increase
	54240-207	Medical Insurance	\$		299.43	Increase
	55120-207	Medical Insurance	\$		427.20	Increase
	58300-207	Medical Insurance	\$		427.20	Increase

Funds to cover additional cost of medical insurance for 2010-11 year

Item #2	39000	Fund Balance	\$	2,749.14	Decrease	
	51300-208	Dental Insurance	\$		76.46	Increase
	51500-208	Dental Insurance	\$		58.56	Increase
	51600-208	Dental Insurance	\$		78.08	Increase
	51720-208	Dental Insurance	\$		68.56	Increase
	51800-208	Dental Insurance	\$		36.48	Increase
	52100-208	Dental Insurance	\$		53.24	Increase
	52300-208	Dental Insurance	\$		266.16	Increase
	52310-208	Dental Insurance	\$		39.04	Increase
	52400-208	Dental Insurance	\$		97.60	Increase
	52500-208	Dental Insurance	\$		156.16	Increase
	53100-208	Dental Insurance	\$		217.32	Increase
	53300-208	Dental Insurance	\$		39.04	Increase
	54110-208	Dental Insurance	\$		1,484.36	Increase
	54240-208	Dental Insurance	\$		39.04	Increase
	55120-208	Dental Insurance	\$		19.52	Increase
	58300-208	Dental Insurance	\$		19.52	Increase

Funds to cover additional cost of dental insurance for 2010-11 year

Item #3	40110	Current Property Tax	\$	15,782.00	Decrease	
	51300-540	Tax Relief	\$		15,782.00	Increase

Funds for Carter County Tax Relief

Item #4	44170	Miscellaneous Refunds	\$	125.00	Increase	
	54110-599	Other Charges			\$	125.00 Increase
Refund for Veterinary Service						
Item #5	44170	Miscellaneous Refunds	\$	400.50	Increase	
	54210-507	Medical Claims			\$	400.50 Increase
Refund from Elizabethton Police Dept for inmate medical						
Item #6	44170	Miscellaneous Refund	\$	150.00	Increase	
	54110-353	Tow-In Services			\$	150.00 Increase
Refund for tow-in service- Sheriff's Dept						
Item #7	46420	State Aid Programs	\$	66,995.06	Increase	
	58190-399-61	Contracted Services			\$	66,995.06 Increase
To reallocate funds for Little Milligan/Fish Springs Water Line						
Item #8	46990	Other State Revenue	\$	193,227.17	Increase	
	58900-399	Contracted Services			\$	193,227.17 Increase
To reallocate funds for Railroad Authority						
Item #9	51500-499	Other Supplies	\$	5,726.90	Decrease	
	51500-719	Office Equipment	\$	195.10	Decrease	
	51500-191	Board Members			\$	3,000.00 Increase
	51500-189	Other Salaries & Wages			\$	2,922.00 Increase
Reallocate funds for Election Commission due to extra election (see attached letter)						
Item #10	44170	Miscellaneous Refund	\$	2,314.50	Increase	
	51500-499	Other Charges			\$	2,314.50 Increase
Reimbursement from City and Watauga for Election						
Item #11	43395	Sexual Offenders Reg	\$	600.00	Increase	
	54110-599	Other Charges			\$	600.00 Increase
Reallocate funds for Sexual Offenders Reg. payments - Sheriff's Dept						
Item #12	54510-105	Director Salary	\$	693.90	Decrease	
	54510-201	Social Security			\$	186.00 Increase
	54510-204	State Retirement			\$	428.40 Increase
	54510-210	Unemployment Comp			\$	36.00 Increase
	54510-212	Employer Medicare			\$	43.50 Increase
Reallocate funds for OSHA Director and benefits						
Item #13	52100-719	Office Equipment	\$	246.00	Decrease	
	52100-599	Other Charges			\$	246.00 Increase
Reallocate funds to cover background checks for Finance Director candidates						
Total			\$	345,075.84	\$	345,075.84

SOLID WASTE AMENDMENTS #3

21-Mar-11

FUND 116

Item #1	49700	Insurance Recovery	\$	26,500.00	Increase	
	55754-733	Solid Waste Equipment			— 26,500.00	Increase

Insurance recovery on compactor

Item #2	39000	Fund Balance	\$	862.60	Decrease	
	55732-207-13	Medical Insurance			\$ 681.30	Increase
	55751-207	Medical Insurance			\$ 181 30	Increase

Funds to cover additional cost of medical insurance for 2010-11 year

Item #3	39000	Fund Balance	\$	24.52	Decrease	
	55732-208-13	Dental Insurance			\$ 24.52	Increase

Funds to cover additional cost of dental insurance for 2010-11 year

Item #4	55754-599	Other Charges	\$	1,000.00	Decrease	
	55754-355	Travel			\$ 1,000.00	Increase

Reallocate funds for travel for conference and other travel

Total			\$	28,387.12		\$ 28,387.12
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HEALTH DEPT BUDGET AMENDMENT #2

21-Mar-11

FUND 117

Item #1	39000	Fund Balance	\$	4,500.00	Decrease	
	55110-335	Maintenance/Repairs-Buildings			\$ 4,500.00	Increase

Funds needed to cover cost of renovations at the Health Dept
(See Attached Letter)

DEBT SERVICE BUDGET AMENDMENT #1

21-Mar-11

FUND 151

Item #1	82110-602-91	Principal on Note	\$ 258,000.00	Decrease	
	82110-602-94	Principal on Note	\$ 388,000.00	Decrease	
	82200-699-91	Other Debt Service	\$ 14,000.00	Decrease	
	82110-601-94	Principal on Bonds			\$ 660,000.00 Increase

Reallocate funds for Principal on \$24,800,000.00 Refunding Bond

Item #2	82210-604-94	Interest on Note	\$ 444,114.38	Decrease	
	82210-603-94	Interest on Bonds			\$ 444,114.38 Increase

Reallocate funds for Interest on \$24,800,000.00 Refunding Bond

Total			\$ 1,104,114.38		\$ 1,104,114.38
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**Carter County Schools Fund 142
Budget Amendment # 4 2010-11**

Item #1	71200-399-00-91S	Other Contracted Services	\$2,800	Increase
	72220-524-00-91S	In-Service/Staff Development	\$250	Increase
	71200-429-00-91S	Instructional Supplies & Materials		\$472 Decrease
	71200-499-00-91S	Other Supplies & Materials		\$2,578 Decrease

To reallocate funds to pay for additional OT/PT services and staff development costs.

**Carter County Schools Fund 141
Budget Amendment # 8 2010-11**

Item #1	71200 310	Contracts w/Public Agencies	6,000	Decrease
	72220 790	Other Equipment	6,000	Increase
	72220 336	Maint. & Repair-Equip	2,000	Decrease
	72220 524	Inservice/Staff Development	2,000	Increase

To reallocate funds for equipment and staff development.