

APRIL 1, 2024

BE IT REMEMBERED that the Board of Commissioners of Montgomery County, Tennessee, met in a Special Called session on Monday, April 1, 2024, at 6:45 P.M. Present and presiding, the Hon. Wes Golden, County Mayor (Chairman). Also present, Lee Harrell, Chief of Staff, Teresa Cottrell, County Clerk, John Fuson, Sheriff, Rebecca Garman, Attorney, Jeff Taylor, Director of Accounts and Budgets, and the following Commissioners:

Joshua Beal	David Harper	Rickey Ray
Nathan Burkholder	Jason Knight	David Shelton
Carmelle Chandler	Michael Lankford	Autumn Simmons
Joe Creek	Rashidah Leverett	Joe Smith
Billy Frye	Jorge Padro	Jeremiah Walker
Ryan Gallant	Lisa Prichard	Walker Woodruff
John Gannon	Chris Rasnic	

PRESENT: 20

ABSENT: Tangi Smith (1)

When and where the following proceedings were had and entered of record,  
to-wit:

**BOARD OF COMMISSIONERS**

**AGENDA**

**APRIL 1, 2024**

**SPECIAL CALLED FORMAL**

**CALL TO ORDER** – Sheriff John Fuson

**PLEDGE OF ALLEGIANCE** – Commissioner Ryan Gallant

**INVOCATION** – Chaplain Jeremiah Walker

**ROLL CALL**

**CITIZENS TO ADDRESS THE COMMISSION** - *Any member of the public wishing to make public comment should notify the chair or secretary of the meeting of their desire to speak, or at the time the "Public Comment Period" is called, and they will be allowed to speak as required by the statute and the internal rules as allowed.*

**RESOLUTIONS**

24-4-5            Resolution Pursuant to TCA § 67-5-1601 Establishing Revaluation Cycle for Property Values

**ADJOURN** – Sheriff John Fuson

The floor was opened for the public comment period. No speakers came forward.

**RESOLUTION PURSUANT TO TCA § 67-5-1601 ESTABLISHING A REVALUATION CYCLE FOR PROPERTY VALUES**

**WHEREAS**, Tenn. Code Ann. § 67-5-1601 establishes a general six (6) year revaluation for updating and equalizing property values for every county in Tennessee for property tax purposes; and

**WHEREAS**, a six (6) year revaluation 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**, Tenn. Code Ann. § 67-5-1601 provides that upon the submission of a plan by the Assessor (Exhibit A, attached) and upon approval of the State Board of Equalization, a revaluation 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

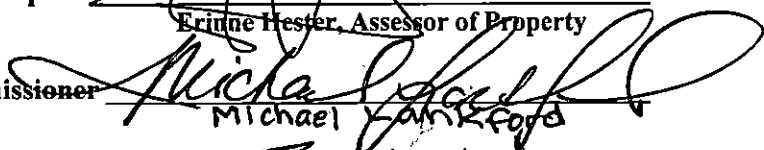
**WHEREAS**, the county legislative body of Montgomery County understands that by approving such a five (5) year revaluation cycle a sales ratio study will be conducted during the second and fourth years of the review cycle, and the centrally assessed properties and commercial/industrial tangible personal 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 Montgomery County, meeting in special called session on this the 1st day of April 2024, that:

**PURSUANT** to Tenn. Code Ann. § 67-5-1601, revaluation shall be accomplished in Montgomery County by a continuous five (5) year cycle beginning July 2024, 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 2029.

Duly passed and approved this 1st day of April 2024.

Sponsor   
Erinne Hester, Assessor of Property

Commissioner   
Michael Foy

Approved   
Wes Golden, County Mayor



Attested   
Teresa Cottrell, County Clerk



# **MONTGOMERY COUNTY**

**T E N N E S S E E**

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**ASSESSOR OF PROPERTY**

Five Year Revaluation Plan  
July 1, 2024 - July. 1, 2029

Erinne J. Hester, CGFM  
Assessor of Property

## **Table of Contents**

Breakdown of Inspection Cycle	2
Breakdown of Property Class	3
Inspection Cycle Index Map	4
Annual Inspection Plan Year One	5
Annual Inspection Plan Year Two	6
Annual Inspection Plan Year Three	7
Annual Inspection Plan Year Four	8
Narrative Information for Visual Inspection	9
Narrative Information for Revaluation Year	10-12
Statement on Compliance	12
Separation of Duties	12
Staffing Patterns & Workspace	13
Current Legislation Impacting Revaluations	13
Staffing Organizational Chart	14
Revaluation Cycle Assignments	15
Certifications and Designations	16
Resolution of Legislative Body	17
Signature Page	18
Annual Schedule	addendum

## Breakdown of Inspection Cycle

This revaluation plan includes 11% parcel growth over the course of the four-year inspection review cycle. This is based on the 11% parcel growth measured from 2019-2023, in combination with the growing shared-wall townhome market we've experienced locally over the past 24 months, increase in construction permits, sustained industrial growth and continued interest in our community and our state, as well as the sharp increases in property value in our middle Tennessee market region. We're seeing people leave the Nashville MSA and several US states, and move here for our lower cost of living, better schools, and more affordable residential housing options. The parcels discussed here are exclusively real property. Tangible Personal Property, while also experiencing considerable growth trends, is revalued annually and not included in the Inspection Cycle Plan.

<b>Year One Inspection Review</b>	<b>23,743</b> parcels to inspect
<b>Year Two Inspection Review</b>	<b>27,638</b> parcels to inspect
<b>Year Three Inspection Review</b>	<b>26,976</b> parcels to inspect
<b>Year Four Inspection Review</b>	<b>19,943</b> parcels to inspect
<b>2029 Estimated Parcel Count</b>	<b>98,300</b> parcels

## Breakdown of Inspection Cycle by Property Class

### Year One Inspection Cycle

Residential:	21,345 parcels
Farm:	146 parcels
Commercial/Industrial:	1,929 parcels
Other:	323 parcels

**Total: 23,743 parcels to inspect**

### Year Two Inspection Cycle

Residential:	24,548 parcels
Farm:	566 parcels
Commercial/Industrial:	1,926 parcels
Other:	598 parcels

**Total: 27,638 parcels to inspect**

### Year Three Inspection Cycle

Residential:	22,240 parcels
Farm:	191 parcels
Commercial/Industrial:	3,677 parcels
Other:	868 parcels

**Total: 26,976 parcels to inspect**

### Year Four Inspection Cycle

Residential:	16,542 parcels
Farm:	2,474 parcels
Commercial/Industrial:	506 parcels
Other:	421 parcels

**Total: 19,943 parcels to inspect**



## Inspection Review Index Map

1	2	3	4	5	6	7	8	9	10	11	12
24	23	22	21	20	19	18	17	16	15	14	13
25	26	27	28	29	30	31	32	33	34	35	36
48	47	46	45	44	43	42	41	40	39	38	37
49	50	51	52	53	54	55	56	57	58	59	60
72	71	70	69	68	67	66	65	64	63	62	61
73	74	75	76	77	78	79	80	81	82	83	84
95	94	93	92	91	90	89	88	87	86	85	
96	97	98	99	100	101	102	103	104	105	106	
117	116	115	114	113	112	111	110	109	108	107	
118	119	120	121	122	123	124	125	126	127		
137	136	135	134	133	132	131	130	129	128		
138	139	140	141	142	143	144	145	162			
153	152	151	150	149	148	147	146				
	154	155	156	157	158	159	163				
					161	160					

**Annual Inspection Review Plan**

**Year 1 by Map: Parcel Count w/growth: 23,743**

005	005E	005L	005M	006	006E	006F	006G	006H	006I	006J	006K	006L
006M	006N	006O	006P	007	007E	007F	007G	007H	007I	007J	007K	007L
007M	007N	007O	007P	008	008H	017	017A	017B	017C	017D	017E	017F
017G	017H	017I	017J	017K	017M	017N	017O	017P	018	018A	018B	018C
018E	018F	018G	018H	018I	018K	018L	018M	018N	018P	019	019A	019D
019G	019H	019I	019J	019M	019O	019P	020D	030	030B	030D	030E	030F
030G	030H	030I	030J	030K	030L	030M	030N	030O	030P	031	031A	031B
031C	031E	031G	031H	031I	031K	031L	031M	031N	031O	031P	032	032A
032B	032F	032H	032I	032J	032K	032O	032P	041	042	052	054C	054D
055	056											

**Year 1 by Nbh:**

B03	B31A	B31C	B31CL	B31G	B31H	B31T	B32B	B32H	B32HC	B32N	B32P	B32V
B33A	B33C	B33CC	B33K	B33M	B33O	B34A	B34G	B35C	B35E	B35G	B36E	B36W
B37A	B37M	B38M	B40B	B40C	B43C	B44C	B44S	B54M	B54T	B67	F01	F31A
F31C	F31F	F31G	F31M	F31N	F31O	F31P	F31S	F31V	F31W	F32B	F32C	F32F
F32M	F32P	F32PP	F32S	F32W	F33C	F33F	F33M	F33P	F33R	F33S	F33W	F34M
F34P	F34S	F35C	F35M	F36M	F55	F67	F67A	G01	G34A	G34S	R01	R31Q
R31R	R32C	R32D	R32F	R32M	R33N	R33P	R34H	R34R	R35N	R35R	R36M	R36O
R36W	R37G	R41B	R44C	R52	R55	R67	R67R	R68	TWR1	U-PS		

**Additional Notes:**

Year 1 Inspection Review will be assigned and worked by Neighborhoods within specific maps.  
Example; B31T – Timber Springs – Map: 017O, 017P

## **Annual Inspection Review Plan**

### **Year 2 by Map: Parcel Count w/ growth: 27,638**

008	008E	008F	008G	008H	008I	008J	008K	008L	008M	008N	008P	009
009G	009H	009I	009P	010	010E	010O	011	011F	011G	011J	012	013
014	015	015E	015F	015K	015L	015M	016	016A	016H	016I	033A	033G
033H	033J	033L	034	034I	034N	034P	035	036	037	038	039	039B
039C	039G	039H	039I	039J	039O	039P	040	040B	040D	040G	040H	040I
040J	040N	040O	040P	057	057A	057B	057E	057F	057G	057H	057I	057K
057L	057P	058	058A	058B	058E	058G	058K	058M	058N	058O	058P	059
060	060O	061	062	062P	063	063A	063B	063C	063D	063E	063F	063G
063H	063I	063J	063K	063L	063M	063N	063O	063P	064	064A	064B	064D
064E	064G	064H	064I	064J	064M	064N	064P	065B	065E	065G	065K	065M
065N	065O	065P	066O	079	079B	079C	079D	079E	079F	079G	079J	079K
079L	079M	079N	079O	079P	080A	080B	080C	080D	080E	080F	080G	080H
080I	080J	080K	080L	080M	080N	080P	081	081A	081B	081C	081D	081E
081F	081G	081H	081I	081J	081K	081L	081M	081N	081P	082	082A	082B
082C	082D	082E	082G	082H	082I	082J	082K	082O	082P	083	083A	083H
083N	083O	083P	084	085	086	086A	086B	088	090	090A	090B	090C
090D	090G	090H										

### **Year 2 by Nbh:**

A02	A31C	A31G	A31P	A31W	A32B	A32D	A32P	A32S	A32W	A32WB	A33B	A33P
A33W	A34D	A34H	A35M	A36W	B04	B30L	B31HR	B31P	B31R	B32DB	B32E	B32G
B32S	B33V	B34B	B34R	B35AC	B35R	B36B	B36H	B36M	B36S	B37C	B37D	B37R
B40M	B41C	B42S	B45O	B45S	B52H	B52W	B54M	B54T	B67	D01	D31E	D31L
D31O	D31Q	D31V	D32C	D32W	D33F	D33K	D34C	D34H	D34K	D36O	D36W	D37G
D38H	D38L	D38M	D39R	D40C	D40M	D40S	D41H	D42H	D43G	D44C	D44H	D45H
D46G	D47H	D48G	D52	D67	D67D	D67F	D72	E01	G01	G31B	G31H	G31S
G31T	G32B	G32F	G32H	G32P	G32S	G32SA	G32T	G32W	G33T	G34A	G34F	G34O
G34R	G34T	G34W	G35C	G35S	G55	G67M	G67R	G72	L01	S01	S31A	S31D
S31I	S31R	S32B	S32G	S32GE	S32GV	S32K	S32M	S32P	S32R	S32RS	S32S	S32V
S33B	S33CT	S33G	S33K	S33R	S33T	S33V	S33W	S34B	S34C	S34E	S34M	S34S
S34V	S34W	S35B	S35C	S35PT	S35S	S35V	S36A	S36B	S36S	S37C	S37R	S37S
S38A	S38B	S38C	S38S	S39L	S39R	S39S	S40B	S40W	S41S	S41W	S37A	S42C
S42E	S42R	S42S	S42W	S42WE	S43C	S43R	S44C	S46W	S48C	S48S	S52	S52M
S54	S55	S64	S67	TWR1	U-PS							

### **Additional Notes:**

Year 2 Inspection Review will be assigned and worked by Neighborhoods within specific maps.

Example; S43R – Rudolphtown – Map: 064A, 064B, 064G, 064H, 064I, 064J

## **Annual Inspection Review Plan**

### **Year 3 by Map: Parcel Count w/growth: 26,976**

029	029E	029K	029L	029M	029N	029O	031	032	032B	032E	032F	032G
032H	032J	032K	032L	032N	032O	032P	033	041	041A	041B	041C	041E
041F	041G	041H	041I	041J	041K	041L	041M	041N	041O	041P	042	042A
042D	042E	042H	042I	042J	042N	042O	042P	043	043A	043B	043C	043D
043E	043F	043G	043H	043I	043J	043K	043L	043M	043N	043O	043P	044
044B	044C	044D	044E	044F	044K	044L	044M	044N	044O	044P	050	051
052	052P	053	053A	053B	053C	053D	053E	053G	053I	053J	053K	054
054A	054B	054E	054F	054G	054H	054I	054J	054L	055	055A	055B	055C
055D	055E	055G	055H	055I	055J	055L	055M	055N	055O	055P	056	056A
056B	056C	056D	056E	056F	056G	056H	056I	056J	056K	056L	056M	056N
056P	065	065A	065C	065E	065F	065G	065H	065I	065J	065K	065L	065M
065N	065O	065P	066B	066C	066D	066E	066F	066G	066J	066K	066L	066M
066N	066O	067	080D									

### **Year 3 by Nbh:**

B03	B04	B31E	B31K	B31L	B31V	B31W	B32BC	B32D	B32F	B32HH	B32I	B32M
B32O	B32Q	B32R	B32T	B32W	B33B	B33G	B33H	B33R	B33S	B33W	B34C	B34H
B34P	B34V	B34W	B35A	B35B	B35H	B35M	B35P	B35S	B35W	B36A	B36C	B36R
B37H	B37W	B38R	B38W	B39B	B39M	B39S	B39W	B41B	B41S	B42B	B42C	B42S
B43C	B45S	B46S	B52T	B52W	B54M	B54O	B55D	B55W	B67	B67C	B67L	B67Q
B67V	B69D	D01	D17D	D17P	D31H	D31V	D33T	D35C	D40C	D41H	D44G	D45H
D49R	D49V	D49Y	D51B	D52	D52B	D67	D67D	D72	R01	R16	R31C	R31L
R31M	R31O	R31Y	R32CA	R32D	R32F	R32H	R32O	R32S	R33G	R33I	R33S	R34D
R34M	R34S	R35C	R35F	R35H	R35L	R35W	R36B	R36C	R37B	R37M	R37W	R38N
R39B	R39D	R39L	R39M	R39R	R40B	R40M	R40R	R43C	R45C	R52	R55	R67
R67C	R68	S32A	S32C	S32E	S32K	S32R	S33C	S33M	S33P	S36G	S37B	S37C
S38E	S45C	S55	TWR1	U-PS	W01	W31CF	W31L	W31R	W55			

### **Additional Notes:**

Year 3 Inspection Review will be assigned and worked by Neighborhoods within specific maps.

Example; R32D – Meadowbrook – Map: 043B, 043C, 043F, 043G

**Annual Inspection Review Plan**

**Year 4 by Map: Parcel Count w/growth: 19,943**

049	050	051	052	052P	053I	066	066P	067	067E	067H	067I	067M
067P	068	068A	068B	068C	068E	068I	068L	068M	068N	068P	069	069A
069C	070	070E	071	074	075	075C	075F	075K	075L	075N	076	076G
076H	077	077B	077C	077D	077F	077N	078	078A	078C	078D	078E	078F
078K	078N	079	079B	079F	079J	079K	080	081	081N	081O	082K	086A
086C	086F	086G	086I	086K	087	087A	087B	087C	087D	087E	087F	087G
087H	087N	087P	088	088A	088B	088C	088D	088F	088G	088M	088N	088P
089	089C	089D	089E	089L	090	090G	090H	090M	090P	091	091B	091C
091E	091F	091J	091K	091L	091M	091N	091O	092	092A	092B	092P	093
093J	093M	094	095	096	097	098	098D	098E	099	099M	100	100C
100E	100F	100G	100I	101	101B	101D	101G	101I	101J	102	102H	102I
103	103D	103E	103F	104	104M	105	105B	105I	105J	105K	106	107
108	109	109C	109F	109M	110	110N	111	112	112B	112G	112H	112M
113	114	114C	115	115F	115K	115L	116	117	117B	117C	118	119
120	121	122	123	123I	123P	124	124G	124I	125	125B	125H	126
126C	126D	126K	127	129	130	130F	131	132	132P	133	133E	133K
133M	134	134O	135	136	137	138	139	140	141	142	142M	143
143A	143D	144	145	146	147	148	149	150	151	152	153	154
155	156	157	158	159	160	161						

**Year 4 by Nbh:**

D01	D35B	D36WT	D52	D52B	D67	E01	E34W	E35B	E35M	E35S	L01	L04
L05	L07	L31W	P01	P02	P03	R52	S01	S31P	S31S	S32G	S32I	S32O
S32RC	S32SM	S32W	S33E	S34H	S34P	S35E	S35M	S39B	S40E	S40S	S47W	S52
TWR1	U-PS	W01	W09	W31S	W31Y	W32R	W34R	W35M	W55	Z01	Z32H	Z52

**Additional Notes:**

Year 4 Inspection Review will be assigned and worked by Neighborhoods within specific maps.  
 Example; L01 – Salem/Round Pond – Map: 089, 090P, 101

## Narrative Information for Visual Inspection

- A. **Valuation Specialists:** The Assessor's office will utilize **trained, competent** valuation specialists to measure and list all types of improvements in the field.
- B. **Training Recommended:** The Assessor's office will participate in DPA, IAAO, CTAS, and/or TNAAO seminars, workshops, and courses relating to current procedures and valuation techniques for all property types.
- C. **Quarterly Progress Reports:** The Assessor's office will provide a quarterly progress report to the DPA that accurately documents progress achieved during the reporting period. This report will show the number of parcels reviewed, current data entry status, and a listing of the maps & NBHs that have been reviewed.
- D. **Accuracy of All Attributes:** Both land and improvements will be reviewed on every parcel during the review phase for accuracy and completeness. This includes the physical attributes of the land, such as topography, and tree lines that may have changed since the last inspection cycle.
- E. **Changes to Parcels:** Any new structures, additions, and remodeling will be keyed in the current file to maintain fairness and equity among all property owners. Changes held until reappraisal or future years, if any, will be nominal in nature. Review will be considered complete when changes have been entered into the CAMA system.
- F. **Geographic Areas Assigned:** Annual visual inspection of parcels is defined for each year in this report. The inspection of all residential, rural, urban, commercial, industrial, and exempt properties will be completed by the end of the cycle as explained within this report.
- G. **Map Maintenance Schedule and Explanations:** Map maintenance will be worked daily, with the CAMA file being current within two weeks of recordation date. Sales verification procedures will comply with procedures outlined in current publications of the DPA.
- H. **Use of Aerial Photography for Review:** Maps may be reviewed using a combination of on-site inspection and aerial photography and/or oblique imagery for all attributes of the parcels, provided that the outcome will result in accurate assessments. On-site field review will be utilized when accurate information cannot be ascertained from the aerial and/or oblique imagery.
- I. **Quality Assurance Efforts Planned:** Quality of work for visual review and data entry will be maintained by the Assessor. All field work and data entry will be subjected to quality control measures by a staff member in the office who did not complete the initial work. Additionally, assessment summaries and other tools within CAMA system will be reviewed on a regular basis to identify any irregularities in value which may indicate significant errors.

## Narrative Information for Revaluation Cycle

- A. **Personnel Needs:** The Assessor's office, with funding appropriated by the Montgomery County Commission, will ensure that adequate staffing and training occurs to enable us to perform the functions necessary to complete a timely and acceptable revaluation program, while also complying with all other mandates required of the Assessor.
- B. **Office Space and Equipment Needs:** Adequate office supplies and necessary equipment for the Assessor's office will be planned, budgeted, and appropriated, so that a timely and acceptable revaluation program can be completed. Office space is currently at maximum use, additional personnel needed to complete more frequent revaluations cannot be hired until an office renovation or relocation that allows for more personnel is established.
- C. **Use of Aerial Photographs / Oblique Imagery:** Aerial photography and/or oblique imagery will be utilized to review and update location, access, land grades, improvements, tree lines, acreage, etc. Eagleview ChangeFinder is used as a form of discovery to help the Assessor's Office more quickly identify changes that may have occurred on a property between annual aerial image captures. Additional tools that integrate CAMA data into geographic information systems (GIS) will also be used to evaluate and update the consistency of improvement types, land tables, NBH codes, etc.
- D. **Development of Sales File:** Sales data will be entered into the CAMA system in a timely manner to ensure the most relevant, accurate information is available for revaluation purposes. It is understood and acknowledged that ninety (90) days from the date of recording should be considered the maximum amount of time for sales data entry. The Assessor's office will make reasonable efforts to minimize the number of days that elapse between the recording of deeds and sales data entry during the revaluation year.
- E. **Neighborhood Codes:** Neighborhood codes will be checked for consistency and delineated in a manner that is reasonable for mass appraisal purposes.
- F. **Improvement Valuation:**
  - a. *Base Rate Development:* Residential improvement values (base house) will be based on the most current market derived data available. Commercial rates will be derived from Marshall & Swift Valuation Service and adjusted for the local market.
  - b. *Miscellaneous Improvement Rates:* Misc. Imp costs and depreciation tables will be derived from Marshall & Swift Valuation Service. If the local market dictates a deviation from the published cost data, sufficient evidence will be collected and maintained to support such a deviation.

- c. *Collection & Use of Income & Expense Information:* Questionnaires will be sent to selected income producing properties during the revaluation year for use in property valuation and appeals.
  - d. *Quality Assurance Efforts:* The quality of work completed by field personnel and data entry staff will be reviewed and monitored on a regular basis by the Assessor or senior staff. In addition, assessment summaries will be monitored for any irregularities.
- G. Land Valuation:**
- a. *Rural Land & Use Value:* Market value schedules with any necessary size and location adjustments will be developed by the Assessor with DPA assistance as needed.
  - b. *Land Curve Tables:* Multi-Tier Land Curve tables will be used to value residential land from 0 to 14.99 acres (small tracts).
  - c. *Commercial & Industrial:* Commercial/industrial land, whether urban or rural, will be reviewed and revalued according to current market data using multi-tier land curve tables where applicable.
- H. Quality Control:** The Assessor's Office will conduct quality-control by reviewing a random selection of parcels classified as: residential, commercial, industrial. Tangible personal property accounts will be audited within DPA auditing plans agreed upon between the Assessor of Property and DPA. Statistical analysis will be utilized to identify outliers and to ensure standard statistical measures are achieved.
- I. Mineral and/or Leaseholds:** Where applicable, questionnaires will be mailed to identified properties in the revaluation year by the Assessor's office. DPA assistance in the valuation of leaseholds or mineral interests may be requested.
- J. Valuation Analysis:** Statistical analysis will be performed by the DPA to ensure final statistics fall within acceptable standards in all categories of properties. Final value correlation will consider all approaches to value with the most applicable being utilized in each instance where sufficient data exists.
- K. Mapping and Ownership:** Mapping and ownership information will be kept as current as reasonably possible during the revaluation year, as we recognize the importance of timely information during revaluation.
- L. New Construction:** New improvements and/or remodeling will be kept as current as reasonably possible during the revaluation year with emphasis on (including, but not limited to): effective year built (EYB) or condition, proration, and accurate SFYI data.
- M. Final Value Meeting:** A final value meeting between the Assessor of Property office and the DPA will address all aspects of revaluation. The final analysis will be based upon standard statistical measures of performance. It is understood and acknowledged that the DPA must approve the final product of the revaluation effort.
- N. Valuation Hearings (Formal and Informal):** The Assessor's staff will be responsible for informal hearings, and it is understood and acknowledged that DPA assistance for informal hearings cannot be guaranteed.



- O. **Assistance of Division Property Assessments:** Technical support in developing base rates (base house, commercial improvement types, etc.), misc. imp rates, small tract valuation tables, market and use farm schedules, and commercial and industrial property valuation may be requested from the DPA. The Assessor's Office understands constraints will exist on their availability. Montgomery County has calculated all base rates for the past three appraisal cycles: 2014, 2019, 2024.

## **Computer-Aided Mass Appraisal Software**

Montgomery County uses E-Ring Capture CAMA system to store and calculate all real and tangible personal property data.

## **Statement on Compliance**

Assessor of Property offices across Tennessee are subject to audits on demand by the Division of Property Assessments, a department of the Comptroller of Treasury. Compliance is also mandated to Assessor of Property by the State Board of Equalization (SBOE), Tennessee Code Annotated, legal precedence established as case law, the International Association of Assessing Officers (IAAO), and the Appraisal Standards Board - Uniform Standards of Professional Appraisal Practice (USPAP) Standard Six covering Mass Appraisal.

The local County Board of Equalization (CBOE) is charged with oversight of the Assessor's Office.

## **Separation of Duties**

The Assessor of Property is a separate constitutional office of the state of Tennessee. The Assessor is responsible for the fair and equitable valuation of property for ad valorem purposes. The Assessor is separately elected so that the integrity of the property taxation system remains intact, prohibiting property value from being unfairly influenced by revenue needs of the local governments.

County governments in Tennessee receive most of their funding from local property taxes. City, or municipal, governments typically depend more on sales tax revenue than property tax dollars. Montgomery County Government typically receives approximately 60% of its funding from the assessments generated in the Assessor's Office; the City of Clarksville receives approximately 30% of its funding from property assessments.

## Staffing Patterns & Workspace

Under current Tenn. Code Ann., the Assessor of Property will decide on the frequency of county-wide revaluations by determining between a four, five, or six year cycle. When law changes to allow more frequent county-wide revaluation schedules, analysis will be completed based upon current staff and workspace availability to determine how frequently the office can sustainably complete county-wide revaluations.

Prior to moving to a more frequent revaluation, the Montgomery County Assessor of Property office will need to expand their office square footage to allow more functional workspaces for five to eight (5-8) additional in-house valuation, business analyst, and database admin support personnel.

Currently, the Assessor of Property office has reserved adequate office space to relocate, pending design and renovation funding, within the Veterans' Plaza complex.

## Legislation Impacting Frequency of Revaluations

**SB1946/HB2057:** Revises schedule of property reappraisals by county property assessors.

**Sponsors:** Sen. Walley, Page; Rep. Carr, Dale

**Category:** Taxes, Property

**Summary:** Replaces the six-year reappraisal cycle with the requirement for counties to choose between a reappraisal program that requires reappraisal to occur once per year, once every two years, once every three years, or once every four years. Also details requirements for the reappraisal programs including the updates to reappraisal requirements and procedures, maximum costs to assess property within a city, and assessments of cemeteries.

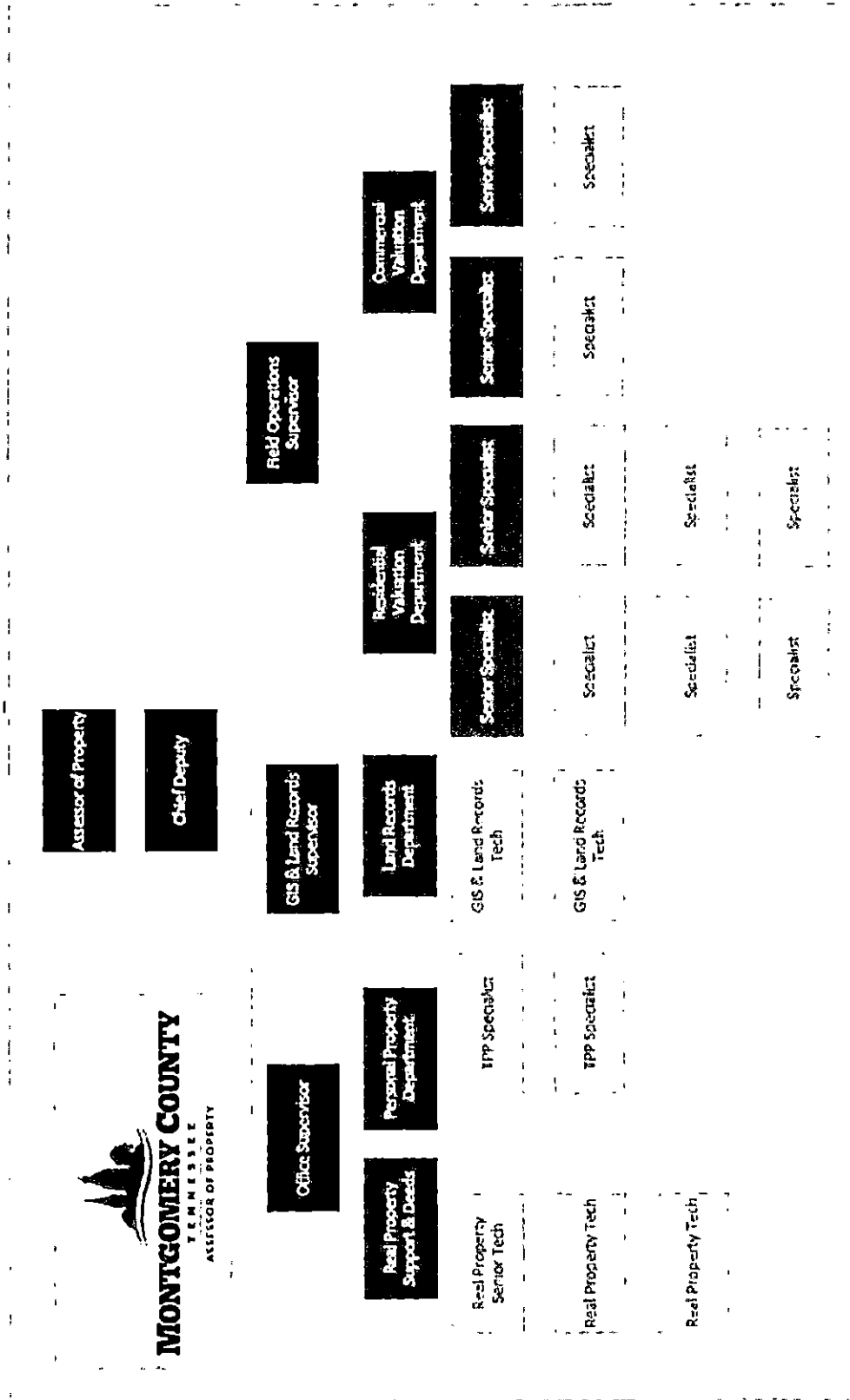
**Senate Status:** 03/05/24 – Placed on Senate Finance, Ways, and Means Committee calendar for 3/12/24.

**House Status:** 02/29/24 – H. Placed on Regular Calendar for 3/7/24.

**Caption:** AN ACT to amend Tennessee Code Annotated, Section 67-5-1005 and Title 67, Chapter 5, Part 16, relative to reappraisal.

If bill is adopted by the Tennessee General Assembly, it will remove the five (5) and six (6) year revaluation cycle option resulting in Assessor of Property offices across the state to move to either a one (1) year, two (2) year, three (3) year, or four (4) year revaluation schedule after completion of the current revaluation cycle. If adopted, the Montgomery County Revaluation Plan will switch to the new cycle, no later than, July 2029.

# Staffing Organizational Chart



## Assessor's Office Revaluation Cycle Assignments

<b>Employee</b>	<b>Title</b>	<b>Revaluation Assignment</b>
Erinne Hester	Assessor of Property	All phases of the revaluation program. Ensuring fairness and equity for taxpayers. Training presentations to civic groups and real-estate professionals,
Derek Flanigan	Chief Deputy Assessor	Successful execution of all aspects of reval. Ensuring statistically accurate valuations.
Lee Nadeau	Field Operations Supervisor	Assisted with reval planning and rate development. QA sales verification.
Jeff Young	GIS & Land Records Supervisor	Rural Land Schedule development and Rural land neighborhood valuation. Supervises Greenbelt and Mapping.
Kelly Skinner	Office Supervisor	Customer Service and TPP Supervision and Title Examining Quality Assurance.
Greg Adler	Residential Senior Specialist	Developed Misc. Imp rates, appeals, and sales verification review.
Jessica Breznican	Residential Senior Specialist	Developed Misc. Imp rates, appeals, and sales verification review.
Steven Causey	Residential Specialist	Assigned portion of RES visual review. New Construction. Permits. Value appeals.
Chelsea Cooper	GIS & Land Records Tech	Land Records editing, GIS editing, and large tract valuation review.
Barry Easley	Commercial & Industrial Senior Specialist	Developed Misc. Imp rates, Bldg Type rates, and land values appeals, and sales verification review.
Carmen Edwards	TPP Specialist	TPP Account valuation and auditing.
Alicia Harper	Real Property Tech	Customer Service and Title Examining for Assessment Record updates.
Brittnye Horton	Residential Specialist	Assigned portion of RES visual review. New Construction. Permits. Value appeals.
Noah Lanham	Commercial & Industrial Specialist	Assigned portion of CO/IN visual review. New Construction. Permits. Value appeals.
Cheryl Lonergan	Commercial & Industrial Senior Specialist	Developed Misc. Imp rates, Bldg Type rates, and land values appeals, and sales verification review.
Roy Manners	Certified Residential Specialist	Revaluation Customer Service Training, IAAO/DPA Course training.
Mike McAdaragh	Commercial & Industrial Specialist	Assigned portion of CO/IN visual review. New Construction. Permits. Value appeals.
Jeff Meyer	Residential Specialist	Assigned portion of RES visual review. New Construction. Permits. Value appeals.
Laura Moore	Real Property Tech	Title Examining and customer service.
Darla Murphy	TPP Specialist	TPP Account valuation and auditing.
Mark Seat	Residential Specialist	Assigned portion of RES visual review. New Construction. Permits. Value appeals.
Carrie Toone	GIS & Land Records Tech	Land Records editing, GIS editing, and large tract valuation review.
Joseph Wallace	Residential Specialist	Assigned portion of RES visual review. New Construction. Permits. Value appeals.
Tommy Wright	Residential Specialist	Assigned portion of RES visual review. New Construction. Permits. Value appeals.

## Assessor's Office Certifications and Designations

Employee	Title	Current Certification / Designation	Next Educational Step?
Erinne Hester	Assessor of Property	COCTP, CGFM, LVL 2 ASSESSMENT CERTIFICATION	IAAO AAS
Derek Flanigan	Chief Deputy Assessor	IAAO RES, TMA	IAAO AAS
Lee Nadeau	Field Operations Supervisor	LVL 2 ASSESSMENT CERTIFICATION	IAAO RES
Jeff Young	GIS & Land Records Supervisor	IAAO RES, TMA	IAAO AAS
Kelly Skinner	Office Supervisor	LVL 1 ASSESSMENT CERTIFICATION	LVL 2 ASSESSMENT CERTIFICATION
Greg Adler	Residential Senior Specialist	LVL 2 ASSESSMENT CERTIFICATION	TCA, IAAO RES
Jessica Breznican	Residential Senior Specialist	LVL 2 ASSESSMENT CERTIFICATION	TCA, IAAO RES
Steven Causey	Residential Specialist	LVL 2 ASSESSMENT CERTIFICATION	IAAO RES
Chelsea Cooper	GIS & Land Records Tech	LVL 1 ASSESSMENT CERTIFICATION	LVL 2 ASSESSMENT CERTIFICATION
Barry Easley	Commercial & Industrial Senior Specialist	LVL 2 ASSESSMENT CERTIFICATION	IAAO RES
Carmen Edwards	TPP Specialist	LVL 1 ASSESSMENT CERTIFICATION	LVL 2 ASSESSMENT CERTIFICATION
Alicia Harper	Real Property Tech	LVL 1 ASSESSMENT CERTIFICATION	LVL 2 ASSESSMENT CERTIFICATION
Brittnye Horton	Residential Specialist		LVL 1 ASSESSMENT CERTIFICATION
Noah Lanham	Commercial & Industrial Specialist		LVL 1 ASSESSMENT CERTIFICATION
Cheryl Lonergan	Commercial & Industrial Senior Specialist	LVL 2 ASSESSMENT CERTIFICATION	IAAO RES
Roy Manners	Certified Residential Specialist	IAAO RES, TMA	
Mike McAdaragh	Commercial & Industrial Specialist	LVL 1 ASSESSMENT CERTIFICATION	LVL 2 ASSESSMENT CERTIFICATION
Jeff Meyer	Residential Specialist	LVL 1 ASSESSMENT CERTIFICATION	
Laura Moore	Real Property Tech		LVL 1 ASSESSMENT CERTIFICATION
Darla Murphy	TPP Specialist	LVL 1 ASSESSMENT CERTIFICATION	LVL 2 ASSESSMENT CERTIFICATION
Mark Seat	Residential Specialist	LVL 1 ASSESSMENT CERTIFICATION	LVL 2 ASSESSMENT CERTIFICATION
Carrie Toone	GIS & Land Records Tech	LVL 2 ASSESSMENT CERTIFICATION	TCA, CMS or RES
Joseph Wallace	Residential Specialist	LVL 1 ASSESSMENT CERTIFICATION	LVL 2 ASSESSMENT CERTIFICATION
Tommy Wright	Residential Specialist	LVL 2 ASSESSMENT CERTIFICATION	TCA, IAAO RES

**RESOLUTION PURSUANT TO TCA § 67-5-1601 ESTABLISHING A  
REVALUATION CYCLE FOR PROPERTY VALUES**

WHEREAS, Tenn. Code Ann. § 67-5-1601 establishes a general six (6) year revaluation for updating and equalizing property values for every county in Tennessee for property tax purposes, and

WHEREAS, a six (6) year revaluation 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, Tenn. Code Ann. § 67-5-1601 provides that upon the submission of a plan by the Assessor (Exhibit A, attached) and upon approval of the State Board of Equalization, a revaluation 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 Montgomery County understands that by approving such a five (5) year revaluation 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 Montgomery County, meeting in special called session on this the 1st day of April, 2024, that:

PURSUANT to Tenn. Code Ann. § 67-5-1601, revaluation shall be accomplished in Montgomery County by a continuous five (5) year cycle beginning July 2024, 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 2029.

**Duly passed and approved this 1st day of April, 2024.**

**Sponsor** \_\_\_\_\_

**Commissioner** \_\_\_\_\_

**Approved** \_\_\_\_\_

**County Mayor**

**Attested** \_\_\_\_\_

**County Clerk**



# **MONTGOMERY COUNTY**

**T E N N E S S E E**

**ASSESSOR OF PROPERTY**

## **Five Year Revaluation 2024-2029 Signature Page**

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Assessor of Property

Date

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County Mayor/ Chair of Montgomery County Commission

Date

Attached Resolution Y or N

Date submitted to SBOE: April 8, 2024

On Motion to Adopt by Commissioner Harper, seconded by Commissioner Beal, the foregoing

Resolution was Adopted by the following roll call vote:

District	Commissioner	Vote	District	Commissioner	Vote	District	Commissioner	Vote
1	John Gannon	Y	8	Tangi Smith	---	15	David Harper	Y
2	Jason Knight	Y	9	Jorge Padro	Y	16	Lisa Prichard	Y
3	Joe Smith	Y	10	Jeremiah Walker	Y	17	Chris Rasnic	Y
4	Rickey Ray	Y	11	Joe Creek	Y	18	Ryan Gallant	Y
5	Rashidah Leverett	Y	12	Carmelle Chandler	Y	19	Billy Frye	Y
6	Michael Lankford	Y	13	Walker Woodruff	Y	20	Autumn Simmons	Y
7	Nathan Burkholder	Y	14	Joshua Beal	Y	21	David Shelton	Y

Yeses – 20 Noes – 0 Abstentions – 0

ABSENT: Tangi Smith



The Board was adjourned at 6:51 P.M.