



RESOLUTION

No. 2026 / 03 / 015C

To the HONORABLE MARK DEWITTE, Chairman, and Members of the Hawkins County Board of Commission in this Special Called Session, met this 31st day of March, 2026.

RESOLUTION IN REF: APPROVAL TO ALLOCATE 2024 STATE OPIOID ABATEMENT FUNDS

WHEREAS, Hawkins County received \$186,327 in revenue to be spent on direct opioid abatement services and programs; and

WHEREAS, remaining funds are required to be allocated by the end of March 2026; and

WHEREAS, it is proposed 1/3 or \$62,109 be allocated to each of the following upon required approval:

Northeast Tennessee Regional Recovery Center – offer a one-year residential recovery program, operated by Families Free.

Hawkins County Recovery Court Foundation – a non-profit foundation providing supplemental support to remove barriers which may prevent for local participants from being successful in their recovery process.

Communities in Schools of Appalachian Highlands – a non-profit organization providing for the unmet needs of children by connecting students and their families to resources for mental health and social emotional learning, student and family engagement and workforce readiness.

THEREFORE, BE IT RESOLVED, Hawkins County Commission appropriate allocated Opioid Abatement funds as itemized above.

Introduced By Esq. Jason Roach
Seconded By Esq.
Date Submitted 3-24-26
County Clerk Nancy A. Davis
By:
Chairman:

ACTION: AYE NAY PASSED FAILED
Roll Call
Voice Vote
Absent
Abstain
COMMITTEE ACTION



RESOLUTION

No. 2026 / 03 / 025C

To the HONORABLE MARK DEWITTE, Chairman, and Members of the Hawkins County Board of Commission in this Special Called Session, met this 31st Day of March, 2026.

RESOLUTION IN REF: APPROVAL TO CHANGE THE OFFICIAL COUNTY PROPERTY REAPPRAISAL CYCLE FROM FIVE YEARS TO A CONTINUOUS FOUR-YEAR CYCLE IN ACCORDANCE WITH T.C.A. §67-5-1601

WHEREAS, Hawkins County currently operates under a 5-year reappraisal cycle; and

WHEREAS, property assessors within Tennessee are increasingly moving to a 4-year cycle with indexing to better manage rapid property value growth and maintain fair market value assessments, which allows for more accurate tax relief, especially for the elderly, and assists with reduction of the need for drastic, one-time value increases; and

WHEREAS, the change to 4-year would eliminate the 3- and 5-year ratio, which creates a loss of tax revenue; and

WHEREAS, the conversion would necessitate the addition of a field appraiser and an employee in the office; and

NOW THEREFORE, BE IT RESOLVED BY THE HAWKINS COUNTY BOARD OF COMMISSIONERS IN ACCORD TO THE ATTACHED PROPOSED 4-YEAR REAPPRAISAL PLAN:

- 1. The official cycle be changed to 4-years, with staffing changes effective July 1, 2026.
2. The 4-year reappraisal cycle shall take effect beginning with on-site reviews commencing July 1, 2026 and a reappraisal year of 2030, and shall continue thereafter on a four-year cycle unless otherwise amended by resolution.
3. The Property Assessor has the authority to hire a field appraiser position at level 8, step 1 and an office personnel position beginning at level 7, step 1
4. The County Clerk is directed to forward a certified copy of the resolution to the Tennessee Division of Property Assessments and Assessor of Property.

Introduced By Esq. Jason Roach
Seconded By Esq.
Date Submitted 3-24-26
County Clerk
By:
Chairman:

ACTION: AYE NAY PASSED FAILED
Roll Call
Voice Vote
Absent
Abstain
COMMITTEE ACTION

*4 - YEAR
REAPPRAISAL PLAN*

Hawkins County

TAX YEAR

2030

ASSESSOR OF PROPERTY

Michael Gillepsie

TABLE OF CONTENTS

Breakdown for Inspection Cycle.....	3
1 st Year of Inspection Cycle.....	4
2 nd Year of Inspection Cycle.....	5
3 rd Year of Inspection Cycle.....	6
4 th Year of Inspection Cycle.....	7
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County Index Map Showing Inspection Cycle.....	8
Narrative Information for Visual Inspections.....	9
Narrative information for Indexing Year.....	11
Narrative Information for Revaluation Year.....	12
Assessor's Personnel Assignments.....	15
Signature Page.....	16
Resolution of Legislative Body.....	17

Hawkins County

4 - YEAR CONTINUOUS VISUAL INSPECTION CYCLE

START DATE OF CONTINUOUS VISUAL INSPECTION CYCLE: JULY 1st, 2026

ASSESSOR: Michael Gillepsie

URBAN 1'=50' & 100' MAPS	<u>32,104</u>	(Except C//Other)
RURAL 1'=400' MAPS	<u>5,301</u>	(Except C//Other)
COMMERCIAL/INDUSTRIAL	<u>2,392</u>	
ALL OTHER TOTAL	<u>1,343</u>	
PARCELS	<u>41,140</u>	
PARCELS ENTERED	<u>41,140</u>	

TOTAL MAPS	1" = 50'	<u>0</u>
	1' = 100'	<u>230</u>
	1" = 400'	<u>157</u>

YEAR BY YEAR DECLARATION OF JURISDICTION UPDATING OPTIONS

- 2027 NO ACTION. APPRAISED VALUES REMAIN CONSTANT
- 2028 INDEX JURISDICTION TO MARKET VALUE / NBHD LEVEL
- 2029 NO ACTION. APPRAISED VALUES REMAIN CONSTANT
- 2030 COMPREHENSIVE REVALUATION OF JURISDICTION

1ST INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2027

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
9,655	1,772	777	471	12,675	30.8%

MAPS TO BE INSPECTED FOR 2027

1" = 400' Maps	146, 151, 152, 153, 154, 157, 158,159, 160, 161, 162, 163, 123,124,134,135,136
	137,138,139,143,144,145,111,112,113,147
	125,126,127,128,129,99,101,102,103,104,114
	115,116,117,51,76,88,100,52,87

1" = 100' Maps	151G, 158B,158G,158N,161B,161C,161G,161J,161O,123C, 124C,124D,124E,124
	137A,137D,137H,143L,144B,144H,111L,111N,112H,112I ,112L,112M,112O,113,1
	125D,125E,125F,126,126J,126P,99M, 101A,101B,101C ,101G,101H,101I,101J,10
	115A,076L,076P,088B ,088E,088G, 088I,088K, 100E,100J,100K,100L,100M,100N

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	30.8%
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% OF PARCELS CHECKED FOR QUALITY CONTROL

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

2ND INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2028

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
9,880	1,441	815	378	12,514	30.4%

MAPS TO BE INSPECTED FOR 2028

1" = 400' Maps	53,63,64,65,77,78,89,90,54,66
	79,80,91,92,93,94,105,106,107,118,130,42,55,56,57 58 67 68 69 81 82
	30,31,32,43
	11,21,

1" = 100' Maps	053O,0564I,064M,065B,065D,065F,065I,065J,065L,065M,065N,077G,077H,078B,078
	042D,042E,042F,042K,042L,042N,042P,055A,055D,056C,056F
	031E,031J,031K,031L, 031M,031N ,032B,32C,032D,032E,032F,032H,032I,032J,032K
	011E,011I,011K,011L,011O,021A,21B,021E ,021J ,021K ,021L ,021M,021N,021O

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	30.4%
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% OF PARCELS CHECKED FOR QUALITY CONTROL

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

3RD INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2029

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
9,269	1,385	691	407	11,752	28.6%

MAPS TO BE INSPECTED FOR 2029

1" = 400' Maps	12,13,22,23
	44,4,5,6,33,34,132,133,140,141,142,148
	120,121,131,149,150,155,156,98,108,109,110,122
	47,48,59,60,72,73,83,84,85,9, 97,49,50,61,14,15,16,24,25,26,35,36,37,38,62,74

1" = 100' Maps	012A,012B,012C,012G,012H,012L,012N,012O,022A,022B,022D,022E,022F,022G,02
	044A,044B,044G,044H,044J,044N,005M,005O,005P,006P,33A,34A,132A,132J,132L,
	131F,131K,131L,131M,149B,149C,149D,149H,149I
	074, 074E,074F,074K,074L,074M,074N,074O

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	28.6%
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% OF PARCELS CHECKED FOR QUALITY CONTROL

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

4TH INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2030

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
3,300	703	109	87	4,199	10.2%

MAPS TO BE INSPECTED FOR 2030

1" = 400' Maps	17,18,19,20
	27,28,29,39,40,41
	1,2,3,7,8,9,10
	75,86

1" = 100' Maps	020A ,020B ,020D,020E,020F,020G
	041F,041K
	010M,010P
	075I, 075P,086A,086B,086C ,086D,086E,086F,086G,086H,086I,086J

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	10.2%
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% OF PARCELS CHECKED FOR QUALITY CONTROL

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

HAWKINS COUNTY REAPPRAISAL 2030

INSPECTION YEAR OF CYCLE

YEAR 1	YEAR 2	YEAR 3	YEAR 4
12,675	12,514	11,752	4,199

1	8	17	24	31	38	45	52	59	66	73	80	87	94	101	108	115	122	129	136	143	150	157	164	171	178	185	192	199	206	213	220	227	234	241	248	255	262	269	276	283	290	297	304	311	318	325	332	339	346	353	360	367	374	381	388	395	402	409	416	423	430	437	444	451	458	465	472	479	486	493	500	507	514	521	528	535	542	549	556	563	570	577	584	591	598	605	612	619	626	633	640	647	654	661	668	675	682	689	696	703	710	717	724	731	738	745	752	759	766	773	780	787	794	801	808	815	822	829	836	843	850	857	864	871	878	885	892	899	906	913	920	927	934	941	948	955	962	969	976	983	990	997	1004	1011	1018	1025	1032	1039	1046	1053	1060	1067	1074	1081	1088	1095	1102	1109	1116	1123	1130	1137	1144	1151	1158	1165	1172	1179	1186	1193	1200	1207	1214	1221	1228	1235	1242	1249	1256	1263	1270	1277	1284	1291	1298	1305	1312	1319	1326	1333	1340	1347	1354	1361	1368	1375	1382	1389	1396	1403	1410	1417	1424	1431	1438	1445	1452	1459	1466	1473	1480	1487	1494	1501	1508	1515	1522	1529	1536	1543	1550	1557	1564	1571	1578	1585	1592	1599	1606	1613	1620	1627	1634	1641	1648	1655	1662	1669	1676	1683	1690	1697	1704	1711	1718	1725	1732	1739	1746	1753	1760	1767	1774	1781	1788	1795	1802	1809	1816	1823	1830	1837	1844	1851	1858	1865	1872	1879	1886	1893	1900	1907	1914	1921	1928	1935	1942	1949	1956	1963	1970	1977	1984	1991	1998	2005	2012	2019	2026	2033	2040	2047	2054	2061	2068	2075	2082	2089	2096	2103	2110	2117	2124	2131	2138	2145	2152	2159	2166	2173	2180	2187	2194	2201	2208	2215	2222	2229	2236	2243	2250	2257	2264	2271	2278	2285	2292	2299	2306	2313	2320	2327	2334	2341	2348	2355	2362	2369	2376	2383	2390	2397	2404	2411	2418	2425	2432	2439	2446	2453	2460	2467	2474	2481	2488	2495	2502	2509	2516	2523	2530	2537	2544	2551	2558	2565	2572	2579	2586	2593	2600	2607	2614	2621	2628	2635	2642	2649	2656	2663	2670	2677	2684	2691	2698	2705	2712	2719	2726	2733	2740	2747	2754	2761	2768	2775	2782	2789	2796	2803	2810	2817	2824	2831	2838	2845	2852	2859	2866	2873	2880	2887	2894	2901	2908	2915	2922	2929	2936	2943	2950	2957	2964	2971	2978	2985	2992	2999	3006	3013	3020	3027	3034	3041	3048	3055	3062	3069	3076	3083	3090	3097	3104	3111	3118	3125	3132	3139	3146	3153	3160	3167	3174	3181	3188	3195	3202	3209	3216	3223	3230	3237	3244	3251	3258	3265	3272	3279	3286	3293	3300	3307	3314	3321	3328	3335	3342	3349	3356	3363	3370	3377	3384	3391	3398	3405	3412	3419	3426	3433	3440	3447	3454	3461	3468	3475	3482	3489	3496	3503	3510	3517	3524	3531	3538	3545	3552	3559	3566	3573	3580	3587	3594	3601	3608	3615	3622	3629	3636	3643	3650	3657	3664	3671	3678	3685	3692	3699	3706	3713	3720	3727	3734	3741	3748	3755	3762	3769	3776	3783	3790	3797	3804	3811	3818	3825	3832	3839	3846	3853	3860	3867	3874	3881	3888	3895	3902	3909	3916	3923	3930	3937	3944	3951	3958	3965	3972	3979	3986	3993	4000	4007	4014	4021	4028	4035	4042	4049	4056	4063	4070	4077	4084	4091	4098	4105	4112	4119	4126	4133	4140	4147	4154	4161	4168	4175	4182	4189	4196	4203	4210	4217	4224	4231	4238	4245	4252	4259	4266	4273	4280	4287	4294	4301	4308	4315	4322	4329	4336	4343	4350	4357	4364	4371	4378	4385	4392	4399	4406	4413	4420	4427	4434	4441	4448	4455	4462	4469	4476	4483	4490	4497	4504	4511	4518	4525	4532	4539	4546	4553	4560	4567	4574	4581	4588	4595	4602	4609	4616	4623	4630	4637	4644	4651	4658	4665	4672	4679	4686	4693	4700	4707	4714	4721	4728	4735	4742	4749	4756	4763	4770	4777	4784	4791	4798	4805	4812	4819	4826	4833	4840	4847	4854	4861	4868	4875	4882	4889	4896	4903	4910	4917	4924	4931	4938	4945	4952	4959	4966	4973	4980	4987	4994	5001	5008	5015	5022	5029	5036	5043	5050	5057	5064	5071	5078	5085	5092	5099	5106	5113	5120	5127	5134	5141	5148	5155	5162	5169	5176	5183	5190	5197	5204	5211	5218	5225	5232	5239	5246	5253	5260	5267	5274	5281	5288	5295	5302	5309	5316	5323	5330	5337	5344	5351	5358	5365	5372	5379	5386	5393	5400	5407	5414	5421	5428	5435	5442	5449	5456	5463	5470	5477	5484	5491	5498	5505	5512	5519	5526	5533	5540	5547	5554	5561	5568	5575	5582	5589	5596	5603	5610	5617	5624	5631	5638	5645	5652	5659	5666	5673	5680	5687	5694	5701	5708	5715	5722	5729	5736	5743	5750	5757	5764	5771	5778	5785	5792	5799	5806	5813	5820	5827	5834	5841	5848	5855	5862	5869	5876	5883	5890	5897	5904	5911	5918	5925	5932	5939	5946	5953	5960	5967	5974	5981	5988	5995	6002	6009	6016	6023	6030	6037	6044	6051	6058	6065	6072	6079	6086	6093	6100	6107	6114	6121	6128	6135	6142	6149	6156	6163	6170	6177	6184	6191	6198	6205	6212	6219	6226	6233	6240	6247	6254	6261	6268	6275	6282	6289	6296	6303	6310	6317	6324	6331	6338	6345	6352	6359	6366	6373	6380	6387	6394	6401	6408	6415	6422	6429	6436	6443	6450	6457	6464	6471	6478	6485	6492	6499	6506	6513	6520	6527	6534	6541	6548	6555	6562	6569	6576	6583	6590	6597	6604	6611	6618	6625	6632	6639	6646	6653	6660	6667	6674	6681	6688	6695	6702	6709	6716	6723	6730	6737	6744	6751	6758	6765	6772	6779	6786	6793	6800	6807	6814	6821	6828	6835	6842	6849	6856	6863	6870	6877	6884	6891	6898	6905	6912	6919	6926	6933	6940	6947	6954	6961	6968	6975	6982	6989	6996	7003	7010	7017	7024	7031	7038	7045	7052	7059	7066	7073	7080	7087	7094	7101	7108	7115	7122	7129	7136	7143	7150	7157	7164	7171	7178	7185	7192	7199	7206	7213	7220	7227	7234	7241	7248	7255	7262	7269	7276	7283	7290	7297	7304	7311	7318	7325	7332	7339	7346	7353	7360	7367	7374	7381	7388	7395	7402	7409	7416	7423	7430	7437	7444	7451	7458	7465	7472	7479	7486	7493	7500	7507	7514	7521	7528	7535	7542	7549	7556	7563	7570	7577	7584	7591	7598	7605	7612	7619	7626	7633	7640	7647	7654	7661	7668	7675	7682	7689	7696	7703	7710	7717	7724	7731	7738	7745	7752	7759	7766	7773	7780	7787	7794	7801	7808	7815	7822	7829	7836	7843	7850	7857	7864	7871	7878	7885	7892	7899	7906	7913	7920	7927	7934	7941	7948	7955	7962	7969	7976	7983	7990	7997	8004	8011	8018	8025	8032	8039	8046	8053	8060	8067	8074	8081	8088	8095	8102	8109	8116	8123	8130	8137	8144	8151	8158	8165	8172	8179	8186	8193	8200	8207	8214	8221	8228	8235	8242	8249	8256	8263	8270	8277	8284	8291	8298	8305	8312	8319	8326	8333	8340	8347	8354	8361	8368	8375	8382	8389	8396	8403	8410	8417	8424	8431	8438	8445	8452	8459	8466	8473	8480	8487	8494	8501	8508	8515	8522	8529	8536	8543	8550	8557	8564	8571	8578	8585	8592	8599	8606	8613	8620	8627	8634	8641	8648	8655	8662	8669	8676	8683	8690	8697	8704	8711	8718	8725	8732	8739	8746	8753	8760	8767	8774	8781	8788	8795	8802	8809	8816	8823	8830	8837	8844	8851	8858	8865	8872	8879	8886	8893	8900	8907	8914	8921	8928	8935	8942	8949	8956	8963	8970	8977	8984	8991	8998	9005	9012	9019	9026	9033	9040	9047	9054	9061	9068	9075	9082	9089	9096	9103	9110	9117	9124	9131	9138	9145	9152	9159	9166	9173	9180	9187	9194	9201	9208	9215	9222	9229	9236	9243	9250	9257	9264	9271	9278	9285	9292	9299	9306	9313	9320	9327	9334	9341	9348	9355	9362	9369	9376	9383	9390	9397	9404	9411	9418	9425	9432	9439	9446	9453	9460	9467	9474	9481	9488	9495	9502	9509	9516	9523
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NARRATIVE INFORMATION --- VISUAL INSPECTION

- A. **Field Inspectors:** The assessor's office will utilize trained, competent field personnel to measure and list all types of improvements in the field. Assistance may be requested from the Division of Property Assessments (DPA) upon encountering any special or unique improvements where additional expertise is needed.
- B. **Training Recommended:** The assessor's office will participate in DPA, CTAS, and/or TnAAO seminars, workshops, and courses relating to current procedures and valuation of properties.
- C. **Quarterly Progress Reports:** The assessor's office will provide a quarterly progress report to the DPA that accurately documents progress achieved during the reporting period. This report will show the number of parcels reviewed, current data entry status, and a listing of the maps that have been reviewed.
- D. **Accuracy of All Attributes:** Both land and improvements will be reviewed on every parcel during the review phase for accuracy and completeness. This includes the physical attributes of the land, such as topography, and tree lines that may have changed since the last inspection cycle.
- E. **Changes to Parcels:** Any new structures, additions, and remodeling will be keyed in the current file to maintain fairness and equity among all property owners. Changes held until reappraisal or future years, if any, will be nominal in nature. Review will be considered complete when changes have been entered into the CAMA system.
- D. **Geographic Areas Assigned:** Annual visual inspection of parcels are defined for each year in this report. The inspection of all rural, urban, commercial and exempt properties will be completed by the end of the cycle explained within this report.
- F. **Map Maintenance Schedule and Explanations:** Map maintenance will be worked on a daily basis, with the CAMA file being current at all times. Sales verification procedures will comply with procedures outlined in current publications of the DPA.

G. **Use of Aerial Photography for Review:** Maps may be reviewed using a combination of on-site inspection and aerial photography and/or oblique imagery for all attributes of the parcels, provided that the outcome will result in accurate assessments. On-site field review will be utilized when accurate information cannot be ascertained from the aerial and/or oblique imagery.

H. **Quality Assurance Efforts Planned:** Quality of work for visual review and data entry will be maintained by the assessor. All field review work and data entry will be subjected to quality control measures by a staff member in the office who did not complete the initial work. Additionally, assessment summaries and other tools within the CAMA system will be reviewed on a regular basis to identify any irregularities in value which may indicate significant errors.

NARRATIVE INFORMATION – INDEXING YEAR

A. **Assistance of Division of Property Assessments:** Technical support in developing reciprocal index factors to achieve market value may be requested from the DPA.

B. **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 Indexing 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 Indexing year.

C. **Valuation Analysis:** Statistical analysis will be performed by the Division of Property Assessments to ensure that 100% of market value is achieved throughout the jurisdiction.

D. **Mapping and Ownership:** Mapping and ownership information will be kept as current as reasonably possible during the revaluation year understanding the importance of timely information during Indexing year.

E. **New Construction:** New improvements and/or remodeling will be kept current throughout the year.

F. **Final Value Meeting:** A final value meeting will address all developed reciprocal factors, and the final analysis will be based upon standard statistical measures of performance. Final results will acceptable or final meeting will be delayed until equity and market value is achieved.

G. **Hearings (Formal and Informal):** Assessor's staff will conduct all informal hearings. Any assistance with formal hearings will be requested through the Division of Property Assessments and the Appeals Request form to the appropriate Assistant Director.

NARRATIVE INFORMATION – REVALUATION YEAR

A. **Personnel Needs:** The assessor's office will ensure that staff adequate in quantity and training will be available to perform the functions necessary to complete a timely and acceptable revaluation program. Where additional expertise is needed, the assessor's office may request assistance from the DPA while understanding that existing DPA workload may limit the amount of resources available during the revaluation year.

B. **Office Space and Equipment Needs:** Adequate office supplies and necessary equipment for the assessor's office will be planned and budgeted for so that a timely and acceptable revaluation program can be completed.

C. **Use of Aerial Photographs / Oblique Imagery:** Aerial photography and/or oblique imagery will be utilized to review and update location, access, land grades, improvements, tree lines, acreage, etc. Additional tools that integrate CAMA data into geographic information systems (GIS) will also be used to evaluate and update the consistency of improvement types, land tables, NBHD codes, etc.

D. **Assistance of Division of Property Assessments:** Technical support in developing base rates (base house, commercial improvement types, etc.), OBY rates, small tract valuation tables, market and use farm schedules, and commercial and industrial property valuation may be requested from the DPA while understanding the constraints as mentioned in section A above.

E. **Development of Sales File:** Sales data will be entered into the CAMA system in a timely manner to ensure the most relevant, accurate information is available for revaluation purposes. It is understood and acknowledged that ninety (90) days from the date of recording should be considered the maximum amount of time for sales data entry. The assessor's office will make reasonable efforts to minimize the number of days that elapse between the recording of deeds and sales data entry during the revaluation year.

F. **Neighborhood Codes:** Neighborhood codes will be checked for consistency and delineated in a manner that is reasonable for mass appraisal purposes.

G. Improvement Valuation:

1. **Base Rate Development:** Residential improvement values (base house) will be based on the most current market derived data available. Commercial rates will be derived from Marshall & Swift Valuation Service and adjusted for the local market.
2. **Out Building and Yard Items:** OBY costs and depreciation tables will be derived from Marshall & Swift Valuation Service. If the local market dictates a deviation from the published cost data, sufficient evidence will be collected and maintained to support such a deviation.
3. **Collection & Use of Income & Expense Information:** Questionnaires will be sent to selected income producing properties during the revaluation year for use in property valuation and appeals.
4. **Quality Assurance Efforts:** The quality of work completed by field personnel and data entry staff will be reviewed and monitored on a regular basis by the assessor or senior staff. In addition, assessment summaries will be monitored for any irregularities.

H. Land Valuation:

1. **Rural Land & Use Value:** Market value schedules with any necessary size and location adjustments will be developed by the assessor with DPA assistance as needed. Use value schedules will be developed by the DPA pursuant to current state law.
2. **Unit of Measure Tables:** UM tables will be used to value residential land from 0 to 14.99 acres (small tracts). DPA assistance may be requested.
3. **Commercial & Industrial:** Commercial/industrial land, whether urban or rural, will be reviewed and revalued according to current market data. DPA assistance may be requested.
4. **Quality Control:** The assessor will conduct quality control at all times with a review of randomly selected parcels. Statistical analysis will be utilized to identify outliers and to ensure standard statistical measures are achieved.

- I. Mineral and/or Leaseholds:** Applicable questionnaires will be mailed to identified properties in the revaluation year by the assessor's office. DPA assistance in the valuation of leaseholds or mineral interests may be requested.

J. **Valuation Analysis:** Statistical analysis will be performed by the DPA to ensure final statistics fall within acceptable standards in all categories of properties. Final value correlation will consider all approaches to value with the most applicable being utilized in each instance where sufficient data exists.

K. **Mapping and Ownership:** Mapping and ownership information will be kept as current as reasonably possible during the revaluation year understanding the importance of timely information during revaluation.

L. **New Construction:** New improvements and/or remodeling will be kept as current as reasonably possible during the revaluation year with emphasis on (including, but not limited to): effective year built (EYB) or condition, proration, and accurate OBY data.

M. **Final Value Meeting:** A final value meeting between the assessor's office and the DPA will address all aspects of revaluation. The final analysis will be based upon standard statistical measures of performance. It is understood and acknowledged that the DPA must approve the final product of the revaluation effort.

N. **Hearings (Formal and Informal):** The assessor's staff will be responsible for informal hearings, and it is understood and acknowledged that DPA assistance for informal hearings cannot be guaranteed. Assistance with formal hearings may be requested from the DPA by submitting such requests on a parcel-by-parcel basis directly to the DPA assistant director for field operations.

Is your county currently on the IMPACT system? Yes No

Do you plan to change to another system? Yes No

If so, list the name and the date: _____

Date

ASSESSOR'S PERSONNEL ASSIGNMENT

POSITION # 1	
TITLE	PROPERTY ASSESSOR
NAME	Michael S. Gillespie
YEARS OF SERVICE	
PHASE RESPONSIBILY	ALL PHASES OF THE REAPPRAISAL PROGRAM
POSITION # 2	
TITLE	REAPPRAISAL MANAGER/DEPUTY ASSESSOR
NAME	James Maness
YEARS OF SERVICE	12
PHASE RESPONSIBILY	Supervisor of Field Inspections and Review Manager
POSITION # 3	
TITLE	PERSONAL PROPERTY/DEPUTY ASSESSOR
NAME	Michelle Wilson
YEARS OF SERVICE	31
PHASE RESPONSIBILY	Personal Property Specialist, Abatements
POSITION # 4	
TITLE	MAPPING/DEPUTY ASSESSOR
NAME	April Weems
YEARS OF SERVICE	31
PHASE RESPONSIBILY	GIS Mapping Specialist, Property Transfers, Budget Finance
POSITION # 5	
TITLE	FIELD REVIEW/DEPUTY ASSESSOR
NAME	Mike Nolen
YEARS OF SERVICE	3
PHASE RESPONSIBILY	Review of Property & New Construction
POSITION # 6	
TITLE	FIELD REVIEW/DEPUTY ASSESSOR
NAME	Tyler Evans
YEARS OF SERVICE	2
PHASE RESPONSIBILY	Review of Property & New Construction
POSITION # 7	
TITLE	GREENBELT SPECIALIST/DEPUTY ASSESSOR
NAME	Susan Gray
YEARS OF SERVICE	22
PHASE RESPONSIBILY	Greenbelt/Rollback, Exemptions, Public Assistant

ASSESSOR'S PERSONNEL ASSIGNMENT

POSITION # 8	
TITLE	CLERK/DEPUTY ASSESSOR
NAME	Karen Greene
YEARS OF SERVICE	45
PHASE RESPONSIBILY	Mobile Home Park Correlator & Public Assistant
POSITION # 9	
TITLE	CLERK/DEPUTY ASSESSOR
NAME	Netheta Justice
YEARS OF SERVICE	18
PHASE RESPONSIBILY	Property Record Correlation, Data Entry, Clerical Duties
POSITION # 10	
TITLE	CLERK/DEPUTY ASSESSOR
NAME	Donna Massengill
YEARS OF SERVICE	11
PHASE RESPONSIBILY	Property Record Correlation, Data Entry, Clerical Duties
POSITION # 11	
TITLE	CLERK/DEPUTY ASSESSOR
NAME	(TO BE PROJECTED)
YEARS OF SERVICE	Grade 7 - Step 1
PHASE RESPONSIBILY	GIS Mapping Assistant
POSITION # 12	
TITLE	FIELD REVIEW/DEPUTY ASSESOR
NAME	(TO BE PROJECTED)
YEARS OF SERVICE	Grade 8 - Step 1
PHASE RESPONSIBILY	Review of Property & New Construction
POSITION # 13	
TITLE	
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILY	
POSITION # 14	
TITLE	
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILY	

Signature Page

Michael Kulespie
ASSESSOR OF PROPERTY (Signature)

DATE

Mark G. Gortari
COUNTY MAYOR / EXECUTIVE (Signature)

3/23/24
DATE

Mae West
CHAIRMAN, COUNTY COMMISSION (Signature)

3/23/24
DATE

ATTACHED RESOLUTION FOR 1, 2, 3, or 4-YEAR CYCLES?

YES _____ NO _____

DATE SUBMITTED TO STATE BOARD OF EQUALIZATION:

DATE _____

RESOLUTION NO. _____

**RESOLUTION AUTHORIZING
A CONTINUOUS 4 YEAR REAPPRAISAL CYCLE**

WHEREAS, Tenn. Code Ann. § 67-5-1601(a)(3) provides that upon the submission of a plan by the assessor and upon approval of the State Board of Equalization, a reappraisal program may be completed by a continuous 4 - year cycle comprised of a **continuous** on-site review of each real property over a 4 - year period, and

WHEREAS, the county legislative body of Hawkins County understands that by approving such a 4 - year reappraisal cycle, an appraisal ratio study will be conducted during the second year of the reappraisal cycle and, **if a jurisdiction's appraised values are not updated to market value**, the centrally assessed properties and commercial/industrial tangible personal property will be equalized by the appraisal ratio adopted by the State Board of Equalization;

NOW, THEREFORE, BE IT RESOLVED by the county legislative body of Hawkins County, meeting in _____ session on this the _____ day of _____, _____, that:

PURSUANT to Tenn. Code Ann. § 67-5-1601(a)(3), reappraisal shall be accomplished in Hawkins County by a continuous 4 - year cycle beginning July 1, 2026 comprised of a **continuous** on-site review of each parcel of real property over a 4 - year period, with a revaluation of all such property for tax year 2030.

Adopted this _____ day of _____, _____.

APPROVED:

County Mayor (or Executive)

ATTEST:

County Clerk