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HAWKINS COUNTY CLERK



"A good place to
Live and Work"



Church Hill Office

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March 15, 2011

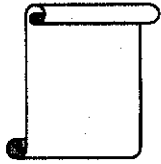
Hawkins County Reappraisal Plan

Attached is the Hawkins County Reappraisal Plan formulated by the Hawkins County Assessor's Office. Mr. Gary Hicks, Jr. will amend his original Resolution No. 2011/03/03 to include this Plan.

Thanks,

Carroll Jenkins
Carroll Jenkins

Note: Copies sent to all persons receiving the regular resolution package.



ORIGINAL COPY

2016 - YEAR REAPPRAISAL PLAN

HAWKINS COUNTY

SUBMISSION DATE JULY 1, 2011

ASSESSOR OF PROPERTY

JACK PRICE

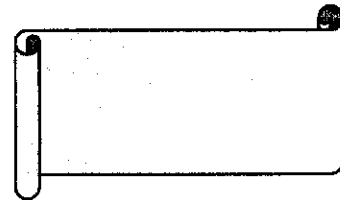


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ATTACHMENTS

(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

SECTION I

FOUR -YEAR VISUAL INSPECTION CYCLE

COUNTY HAWKINS REVALUATION YEAR 2016

CYCLE BEGINNING DATE JULY 1, 2011 ASSESSOR JACK PRICE

COUNTY SUMMARY

(Attach Parcel Distribution Report Summary Sheet)

		SEE FOOTNOTES	(3) CURRENT #
TOTAL PARCELS	URBAN 1"=50' & 100' MAPS	16781 *	(Except C//Other) 16615
(Projected) * (1)	RURAL 1"=400' MAPS	20119 *	(Except C//Other) 19920
	COMMERCIAL/INDUSTRIAL	1244 *	(Total) 1238
	ALL OTHER (exempts only)	1263 @	(Total) 1263
TOTAL PARCELS			
(County Wide Projected through Revaluation Year)		39407 *@	39036
	(4) MINERALS (not in par. counts)	26 @	
TOTAL MAPS * (2)	1" = 50'	0	
	1" = 100'	226	
	1" = 400'	157	
	Other Scale ()	0	
ESTIMATED TOTAL TRANSFERS PER YEAR		1200	
ESTIMATED NUMBER OF SPLIT TRANSFERS		650	

SCHEDULED MAP MAINTENANCE

Daily 10 Monthly Annual

Other (Specify)

- (1) * These figures are projected @ 1.01%; comm. @1.005%; exempts; minerals @1.00 per year
- (2) * The total map count includes only those maps with a parcel count
- (3) # These are the actual figures from the 22/3/2011 parcel Distribution report (in red)
- (4) @ Minerals (26) are not included in "ALL OTHER AND TOTAL PARCELS COUNTS "

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

URBAN	<u>24</u>
RURAL	<u>26</u>
COMM./INDUSTRIAL	<u>1</u>
OTHER PARCELS	<u>2</u>

TOTAL NUMBER OF PARCELS PER INSPECTION YEAR * (see note

1) YEAR 1 1 st QTR	<u>1989</u>	YEAR 2 1 st QTR	<u>2216</u>	YEAR 3 1 st QTR	<u>3442</u>	YEAR 4 1 st QTR	<u>2432</u>
2 nd QTR	<u>2498</u>	2 nd QTR	<u>2738</u>	2 nd QTR	<u>2685</u>	2 nd QTR	<u>1832</u>
3 rd QTR	<u>2639</u>	3 rd QTR	<u>1740</u>	3 rd QTR	<u>3058</u>	3 rd QTR	<u>3629</u>
4 th QTR	<u>2502</u>	4 th QTR	<u>2456</u>	4 th QTR	<u>724</u>	4 th QTR	<u>2456</u>

ESTIMATED NUMBER OF INSPECTION PERSONNEL REQUIRED	<u>1.00</u>
---	-------------

ESTIMATED NUMBER OF CLERICAL PERSONNEL REQUIRED	<u>1.00</u>
---	-------------

SCHEDULED REPORTING PERIOD
 QUARTERLY X

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.

HAWKINS COUNTY REAPPRAISAL PLAN

FIRST INSPECTION YEAR OF CYCLE

NUMBER OF PARCELS TO BE INSPECTED: *

URBAN 3496 RURAL 5449 COMM/IND 371 OTHER 312 TOTAL 9628

PERCENT OF PARCELS TO BE INSPECTED:

URBAN 36.3 % RURAL 56.6 % COMM/IND 3.9% OTHER 3.2 % 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: 24.7 %

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.

HAWKINS COUNTY REAPPRAISAL PLAN

SECOND INSPECTION YEAR OF CYCLE

NUMBER OF PARCELS TO BE INSPECTED. *

URBAN 2810 RURAL 5598 COMM/IND 418 OTHER 324 TOTAL 9150

PERCENT OF PARCELS TO BE INSPECTED:

URBAN 30.7 % RURAL 61.2 % COMM/IND 4.6 % OTHER 3.5 % 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: 23.4 %

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.

HAWKINS COUNTY REAPPRAISAL PLAN

THIRD INSPECTION YEAR OF CYCLE

NUMBER OF PARCELS TO BE INSPECTED: *

URBAN 6299 RURAL 3034 COMM/IND 347 OTHER 229 TOTAL 9909

PERCENT OF PARCELS TO BE INSPECTED:

URBAN 63.6 % RURAL 30.6 % COMM/IND 3.5 % OTHER 2.3 % 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: 25.4 %

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.

HAWKINS COUNTY REAPPRAISAL PLAN

FOURTH INSPECTION YEAR OF CYCLE

NUMBER OF PARCELS TO BE INSPECTED: *

URBAN 4400 RURAL 5450 COMM/IND 102 OTHER 397 TOTAL 10349

PERCENT OF PARCELS TO BE INSPECTED:

URBAN 42.5 % RURAL 52.7 % COMM/IND 1.0 % OTHER 3.8 % 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: 26.5 %

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.

NARRATIVE INFORMATION --- VISUAL INSPECTION

(Attach Additional Sheets If Needed.)

- A. Personnel Needs: One field reviewer, 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 field reviewer 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 24 residential, 26 rural, 1 commercial and industrial, and 2 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

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.

SECTION II

REVALUATION YEAR OF CYCLE

REVALUATION YEAR		<u>2016</u>		* (ACT. #)
TOTAL PARCELS (Projected) (1)	URBAN (1" = 100' Maps)	<u>16781</u>	(Except Comm/Ind)	(16615)
	RURAL (1" = 400' Maps)	<u>20119</u>	(Except Comm/Ind)	(19920)
	Commercial/Industrial	<u>1244</u>	(All Maps)	(1238)
	OTHER (exempts)	<u>1263</u>		(1263)
	TOTAL	<u>39407</u>		(39036)
	MINERALS	26		(26)

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

(1) Projected total parcel #'s are calculated @ 1.01% for residential & rural, 1.005% for C/I, and 1.00% for exempts & minerals per year. 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 IV parcel distribution total parcel number count.

NARRATIVE INFORMATION – REVALUATION YEAR

(Attach Additional Sheets If Needed)

A. Personnel Needs: An additional part time clerk may 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.

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 Hawkins 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.

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

HAWKINS COUNTY REAPPRAISAL PLAN

occur periodically throughout the revaluation if deemed necessary by Division management to evaluate ongoing progress and assure any special needs or problems are addressed.

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 Hawkins 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.

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.

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.

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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.

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	39,407	241	06-Jan-15	30-Jun-16	9.1	0.50
DIRECTING/CONTROLLING	39,407	241	06-Jan-15	30-Jun-16	9.1	0.50
B: CLERICAL						
FILE CLEANUP	1	1	06-Jan-15	30-Apr-15	0.1	0.01
ACREAGE CORRELATION	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%	39,407	300	02-Jun-15	27-Mar-16	7.3	0.73
PROCESSING/SCREENING	39,407	200	02-Jun-15	27-Mar-16	11.0	1.10
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	1,100	100	06-Jan-15	20-Feb-16	0.6	0.04
OVERRIDE PROPERTIES	6	6	02-Jun-15	31-Dec-15	0.1	0.01
D: LAND VALUATION						
URBAN LAND	16,781	400	02-Jun-15	20-Feb-16	2.3	0.27
COMM/IND LAND	1,244	60	02-Jun-15	20-Feb-16	1.2	0.13
RURAL LAND	4,978	100	02-Jun-15	20-Feb-16	2.8	0.32
SMALL TRACTS	13,578	400	02-Jun-15	20-Feb-16	1.9	0.22
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	18871	300	02-Jun-15	20-Feb-16	3.5	0.40
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	1263	300	02-Jun-15	20-Feb-16	0.2	0.03
OTHER	0	0	02-Jun-15	20-Feb-16	0.0	0.00
G: ASSESSOR FILE MAINT						
NEW CONSTRUCTION	2,000	30	01-Jul-15	20-Feb-16	3.7	0.47
MAPPING SPLITS	800	15	01-Jul-15	08-Feb-15	3.0	-0.62
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	16,781	225	02-Jun-15	20-Feb-16	4.1	0.47
RURAL	20,119	150	02-Jun-15	20-Feb-16	7.5	0.85
USE SCHEDULE	0	0	12-Mar-16	13-Mar-16	0.0	0.00
COMM/IND	1,244	30	02-Jun-15	20-Feb-16	2.3	0.26
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%	839	140	27-Apr-16	08-May-16	0.3	0.91
RURAL (EST) 5%	1,006	90	27-Apr-16	08-May-16	0.6	1.69
COMM/IND (EST) 5%	62	30	27-Apr-16	08-May-16	0.1	0.31
CLERICAL (SUM OF ABOVE)	1,907	200	27-Apr-16	22-May-16	0.5	0.64
FIELD CHKS (15% OF HEAR)	286	40	27-Apr-16	21-May-16	0.4	0.50
J: FORMAL HEARINGS						
CO BD OF EQ (25% OF INF)	477	20	01-Jun-16	19-Jun-16	1.3	2.21
TOTAL ADMINISTRATIVE PERSONNEL REQUIRED			(Sum of Phase "A")			1.00
TOTAL CLERICAL PERSONNEL REQUIRED			(Sum of Phase "B")			2.51
TOTAL APPRAISAL PERSONNEL REQUIRED			(Sum of Phases "C" thru "J")			6.33

RED = ASSESSOR'S RESPONSIBILITY

BLACK = DIVISION OF PROPERTY ASSESSMENT RESPONSIBILITY and / or ASSISTANCE

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

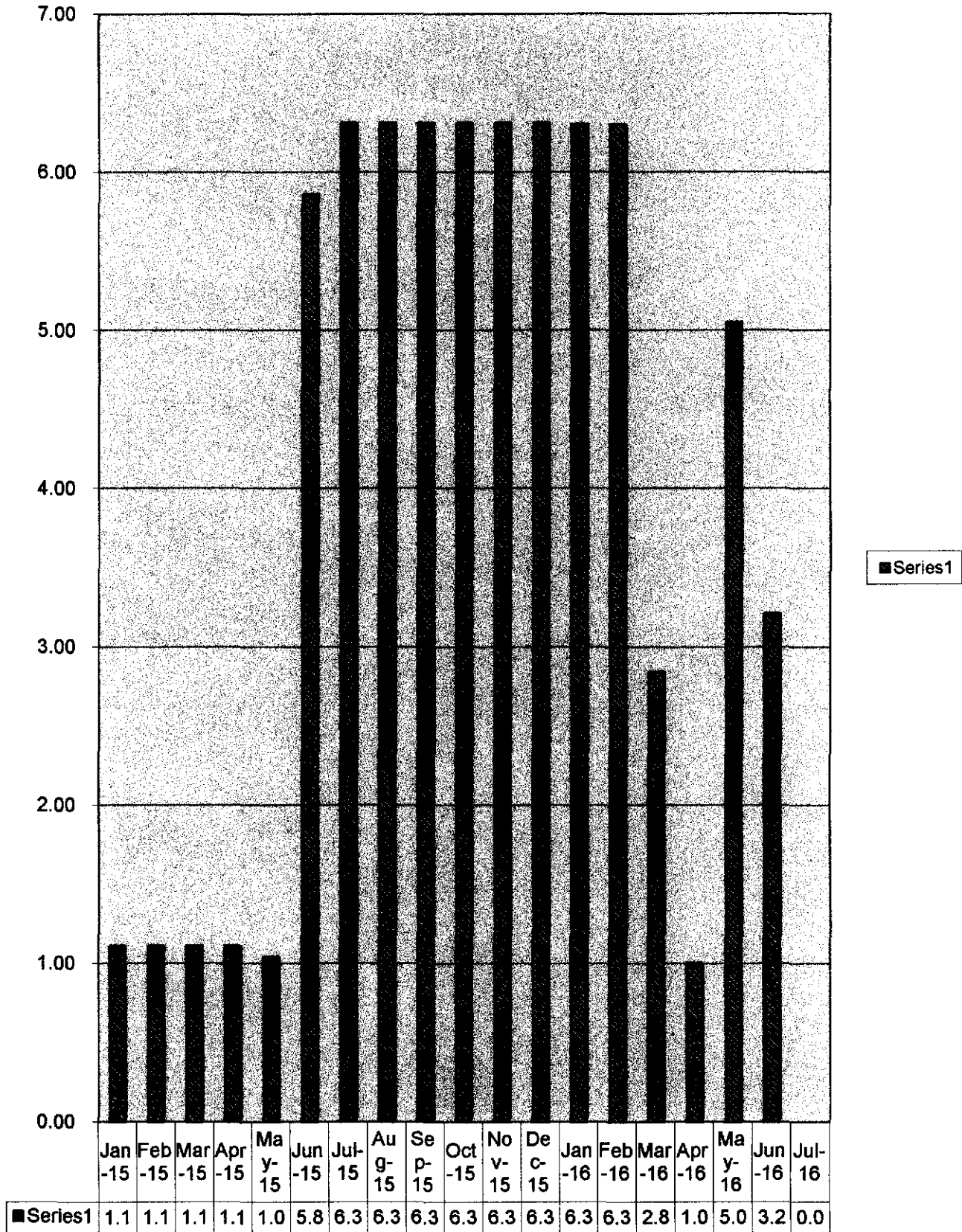
PHASE (Reappraisal Activity)	UNITS M OR P	DAILY PROD RT	BEGINNING DATE	COMPLETION DATE	TOTAL MAN-MO	PERSONNEL (MAN-MO-TIME)
A: ADMINISTRATION						
PLAN/ORGANIZING	39,407	242	06-Jan-15	30-Jun-16	9.1	0.50
DIRECTING/CONTROLLING	39,407	242	06-Jan-15	30-Jun-16	9.1	0.50
B: CLERICAL						
FILE CLEANUP	0	0	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	25	06-Jan-15	20-Feb-16	0.2	0.02
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	30	07-Apr-15	30-Apr-15	0.1	0.14
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	150	20	04-May-15	20-Feb-16	0.4	0.04
MINERALS	26	2	04-May-15	20-Feb-16	0.7	0.07
LEASEHOLDS	1	1	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	2	04-May-15	20-Feb-16	0.3	0.03
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-16	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	1,244	50	02-Jun-15	20-Feb-16	1.4	0.16
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%	62	15	27-Apr-16	08-May-16	0.2	0.63
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")			1.00
TOTAL CLERICAL PERSONNEL REQUIRED			(Sum of Phase "B")			0.00
TOTAL APPRAISAL PERSONNEL REQUIRED			(Sum of Phases "C" thru "J")			1.42

* NOTE:

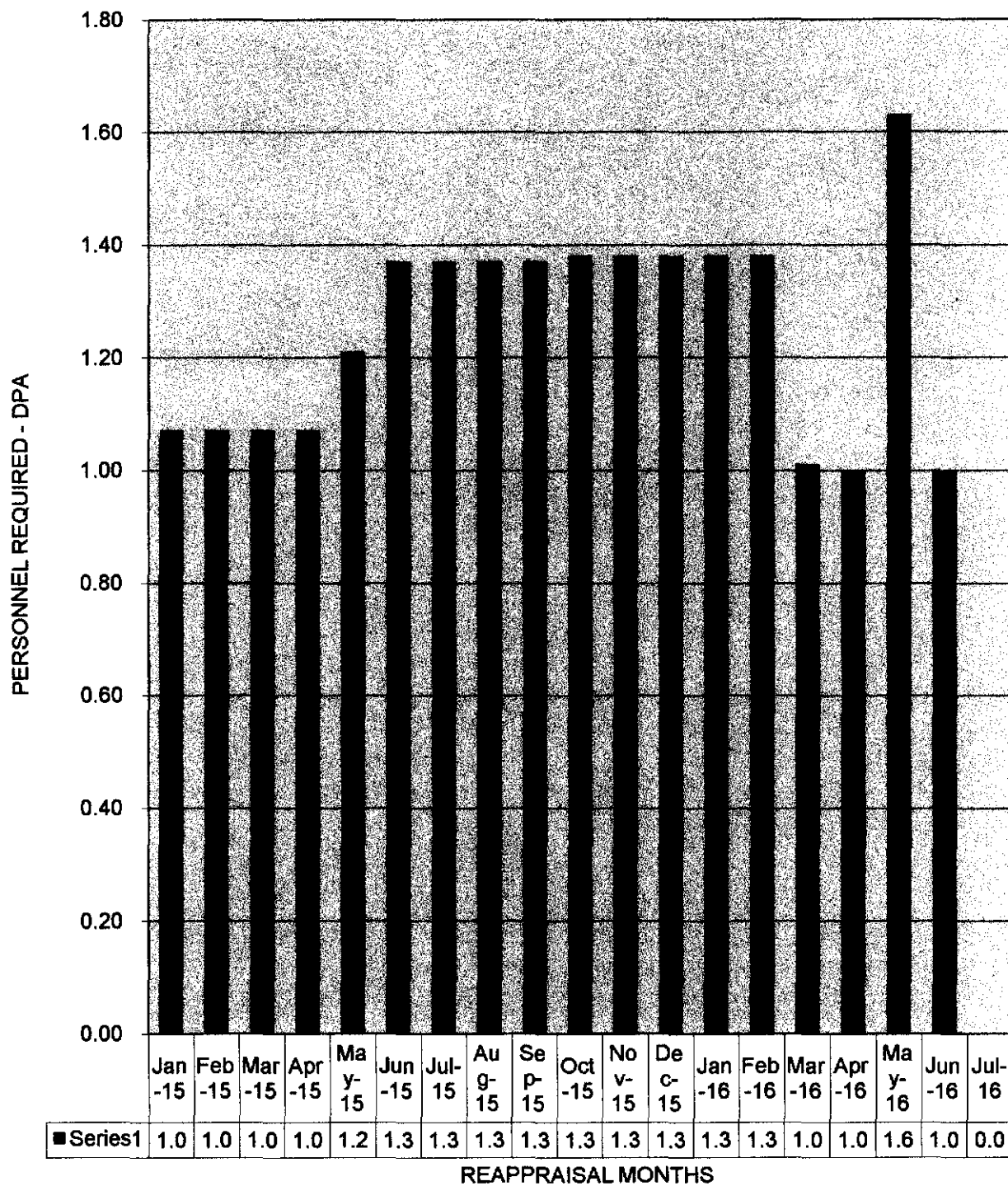
BLACK = ASSESSOR'S RESPONSIBILITY

RED = DIVISION OF PROPERTY ASSESSMENTS RESPONSIBILITY and/or ASSISTANCE

HAWKINS COUNTY 2016 REAPPRAISAL ASSESSOR'S



HAWKINS COUNTY 2016 REAPPRAISAL DPA



ASSESSOR'S REAPPRAISAL PHASE DELINEATION CHART

PHASE (Reappraisal Activity)	UNITS # of Maps or Parcels	DAILY PRODUCTION RATE	BEG DATE	COMP DATE	TOTAL MAN MONTHS	PERSONNEL (Man Mos / Time)
A. ADMINISTRATION						
1. Planning/Organizing			7/1/15	10/1/15	1.5	.02
2. Directing/Controlling			7/1/15	10/1/15	1.5	.02
B. CLERICAL						
1. File Cleanup (work all cleanup reports)			7/1/15	3/28/16	.8	.01
2. Acreage Correlation			7/1/15	8/1/15	.3	.05
3. Inspect. Cycle Corrections			7/1/15	3/28/16		.02
4. Data Entry			7/1/15	3/28/16	.8	.81
5. Processing/Screening (data change returns)			7/1/15	8/1/15	.3	.05
6. Acreage Grid					.8	0.0
7. Other						
C. PRELIMINARY ANALYSIS OF FILE						
1. Area Codes (Review/Correct)						
2. Imp. Types (Review)						
3. Extra Features/Special Bld (analysis /calculation)						
4. Small Tracts (Review accuracy/consistency)						
5. Rural Land (Review/establish schedule)						
6. Income & Expense (Methods & Forms)						
7. Sales File Cleanup						
8. Override Properties			8/1/15	9/1/15	.1	.05
D. LAND VALUATION						
1. Urban (50' & 100' Maps)						
2. Comm/Ind						
3. Rural (400' Maps)						
4. Small Tract						
E. IMPROVEMENT VALUATION						
1. Base Rates						
2. Factors						
3. Effective Ages						
4. XFSB						

HAWKINS COUNTY REAPPRAISAL PLAN

PHASE (Reappraisal Activity)	UNITS # of Maps or Parcels	DAILY PRODUCTION RATE	BEG DATE	COMP DATE	TOTAL MAN MONTHS	PERSONNEL (Man Mos / Time)
F. SPECIAL PROPERTIES	1244		7/1/15	12/31/15	2.8	.47
1. Comm/Ind						
2. Minerals	26		7/1/15	12/31/15	.1	.01
3. Leaseholds	0		7/1/15	12/31/15	0	0
4. Exempt Properties						
5. Other						
G. ASSESSOR FILE MAINTENANCE						
1. New Construction	2000		7/1/15	3/28/16	1.9	.21
2. Mapping Splits	800		7/1/15	3/28/16	1.8	.2
3. Treelines/Land Grades						
4. Sales File	1500		7/1/15	3/28/16	.9	.09
H. FINAL VALUATION REVIEW						
1. Urban			7/1/15	3/28/16	2.3	.26
2. Rural			7/1/15	3/28/16	3.5	.39
3. Use Schedule						
4. Comm/Ind			7/1/15	3/28/16	2.8	.36
5. Final Value Meeting						
6. Final Analysis						
I. INFORMAL HEARINGS						
1. Urban (estimate)	840		4/5/16	4/16/16	.4	.45
2. Rural (estimate)	1015		4/5/16	4/16/16	.8	.90
3. Comm/Ind & Special Properties	64		4/5/16	4/16/16	.2	.21
4. Clerical (data entry, filing, etc.)	1919		4/5/16	4/16/16	1.1	.57
5. Field Checks	480		4/19/16	4/30/16	.4	.33
J. FORMAL HEARINGS						
1. County Bd of Equalization	192		6/7/16	6/18/16	.4	.97

TOTAL ADMINISTRATIVE PERSONNEL REQUIRED (Sum of Phases A) .04

TOTAL CLERICAL PERSONNEL REQUIRED (sum of Phase B) .94

TOTAL APPRAISAL PERSONNEL REQUIRED (Sum of Phase C through J) 5.40

**DIVISION OF PROPERTY ASSESSMENTS ASSISTANCE
REVALUATION PHASE DELINEATION CHART**

PHASE (Reappraisal Activity)	BEG DATE	COMP DATE	TOTAL MAN MONTHS	PERSONNEL Man Mos. / Time
A. ADMINISTRATION ASSISTANCE				
1. Planning/Organizing				
2. Directing/Controlling				
B. PRELIMINARY ANALYSIS OF FILE				
1. Area Codes (Review/Correct)				
2. Improvement Types (Review)				
3. Extra Features/Special Bldg. (Review)				
4. Small Tracts (Review Accuracy/consistency)				
5. Rural Land (Review/Establish Schedule)				
6. Income & Expense (Methods & Forms)				
7. Sales File Cleanup				
8. Over Ride Properties				
C. LAND VALUATION ASSISTANCE				
1. Urban (50' & 100' Maps)	4/1/15	3/1/16	2.9	.26
2. Commercial and Industrial				
3. Rural (400' Maps)				
4. Small Tracts				
D. IMPROVEMENT VALUATION ASSISTANCE				
1. Base Rates	3/2/15	4/1/15	.1	.11
2. Factors				
3. Effective Ages	3/1/15	3/1/16	3.5	.29
4. Extra Features & Special Buildings	3/1/15	3/1/16	3.4	.28
E. SPECIAL PROPERTIES VALUATION ASSISTANCE				
1. Commercial/Industrial				
2. Minerals				
3. Leaseholds				
4. Exempt Properties				
5. Other				
F. FINAL VALUATION REVIEW ASSISTANCE				
1. Urban				
2. Rural				
3. Use Schedule				
4. Commercial/Industrial				
5. Final Value Meeting				
6. Final Analysis				
G. INFORMAL HEARINGS ASSISTANCE				
1. Organizational Assistance				
2. Technical Support	4/5/16	4/16/16	.7	1.96
H. OTHER ACTIVITIES				

TOTAL DPA PERSONNEL REQUIRED

2.90

ASSESSOR'S PERSONNEL ASSIGNMENT

(Attach additional sheets if necessary)

1. Position ASSESSOR Name JACK PRICE

Phase Responsibility: Administrator

Appraisal Experience and Training: Three years as Assessor of Property

2. Position REAPPRAISAL MANAGER Name DAVID PEARSON

Phase Responsibility: Coordination of all Reappraisal Aspects

Appraisal Experience and Training: Twenty-four years experience in reviewing property, IAAO Course 1 & 2, Mapping, Advanced Mapping, Mapviewer Training, some IMPACT training

3. Position Clerk Name Netheta Justice

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

Appraisal Experience and Training: Three years in the assessment field

(Chart depicting the ASSESSOR'S MONTHLY PERSONNEL REQUIREMENTS)

Insert Data from Excel

(Chart depicting the **DPA'S MONTHLY PERSONNEL REQUIREMENTS**)

Insert Data from Excel

HAWKINS COUNTY REAPPRAISAL PLAN

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

ASSESSOR OF PROPERTY (Signature)

DATE _____

REVIEWED BY:

COUNTY MAYOR (Signature)

DATE _____

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

APPROVED _____ (Attach Copy of Resolution)

DISAPPROVED _____

CHAIRMAN, COUNTY COMMISSION (Signature)

DATE _____

DATE SUBMITTED TO STATE BOARD OF EQUALIZATION:

HAWKINS COUNTY 2016 REAPPRAISAL

REAPPRAISAL INDEX MAP VISUAL INSPECTION- ALL YEARS

										001	002	003	004	005	006
									007	008	009	010	011	012	013
					014	015	016	017	018	019	020	021	022	023	
			024	025	026	027	028	029	030	031	032	033	034		
		035	036	037	038	039	040	041			043	044	045	046	
	047	048	049	050											
	059	060	061	062											
	071	072	073	074	075										
	083	084	085	086	087										
095	096	097	098												
108	109	110													
120	121	122													
131	132	133													
140	141	142													
148	149	150													
155	156														

FIRST INSPECTION YEAR OF CYCLE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
146	125	0	123	1	1
151	171	0	165	3	3
151G	74	74	0	0	0
152	201	0	195	2	4
153	266	0	243	14	9
154	61	0	61	0	0
157	54	0	54	0	0
158	293	0	258	24	11
158B	21	21	0	0	0
158G	57	56	0	1	0
158N	15	15	0	0	0
159	134	0	0	0	0
160	11	0	134	0	0
161	142	0	11	15	6
161B	48	47	121	0	1
161C	28	28	0	0	0
161G	142	128	0	7	7
161J	92	74	0	10	8
161O	18	16	0	0	2
162	1	0	0	0	1
163	35	0	34	0	1

5A

HAWKINS COUNTY REAPPRAISAL PLAN

FIRST INSPECTION YEAR OF CYCLE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
123	115	0	105	3	7
123C	21	21	0	0	0
124	146	0	136	2	8
124C	27	26	0	0	1
124D	75	75	0	0	0
124E	20	20	0	0	0
124F	12	12	0	0	0
124G	54	54	0	0	0
124N	29	29	0	0	0
134	221	0	212	1	8
135	344	0	332	5	7
136	148	0	126	13	9
136D	30	30	0	0	0
136E	28	28	0	0	0
137	156	0	147	4	5
137A	136	132	0	2	2
137D	24	23	0	1	0
137H	48	45	0	3	0
138	148	143	0	0	5
143	191	0	189	1	1
143L	24	24	0	0	0
144	204	0	195	4	5
144B	36	29	0	4	3
144H	24	24	0	0	0
145	237	0	228	6	3
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TOTALS	2498	715	1670	49	64

HAWKINS COUNTY REAPPRAISAL PLAN

FIRST INSPECTION YEAR OF CYCLE

QUARTER THREE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
111	124	0	116	4	4
111L	19	19	0	0	0
111N	51	50	0	1	0
112	233	0	204	20	9
112H	53	53	0	0	0
112I	131	129	0	1	1
112L	16	16	0	0	0
112M	100	98	0	0	2
112O	72	71	0	0	1
113	171	0	144	13	14
113B	87	87	0	0	0
113C	43	35	0	6	2
113D	193	138	0	48	7
113E	12	11	0	1	0
113G	142	136	0	6	0
113H	50	48	0	2	0
113I	111	103	0	7	1
113K	30	30	0	0	0
113L	133	119	0	7	7
113P	22	22	0	0	0
125	137	0	114	11	12
125D	34	34	0	0	0
125E	18	15	0	3	0
125F	80	79	0	1	0
126	226	0	203	7	16
126J	10	9	0	1	0
126P	122	122	0	0	0
127	65	0	63	0	2
128	111	0	108	0	3
129	25	0	25	0	0
139	10	0	10	0	0
147	8	0	8	0	0
TOTALS	2639	1424	995	139	81

HAWKINS COUNTY REAPPRAISAL PLAN

FIRST INSPECTION YEAR OF CYCLE

QUARTER FOUR

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
99	139	0	135	0	4
099M	9	9	0	0	0
101	449	0	409	28	12
101A	25	21	0	4	0
101B	29	12	0	16	1
101C	9	9	0	0	0
101G	17	17	0	0	0
101H	278	194	0	39	45
101I	164	146	0	12	6
101J	18	18	0	0	0
101L	27	27	0	0	0
101O	10	9	0	0	1
102	113	0	104	0	9
102P	102	102	0	0	0
103	117	0	111	0	6
104	92	0	91	0	1
114	246	0	230	6	10
114A	26	25	0	0	1
114B	27	27	0	0	0
114C	118	117	0	0	1
114G	133	132	0	0	1
115	87	0	82	0	5
115A	33	33	0	0	0
116	88	0	83	0	5
117	146	0	140	1	5
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TOTALS	2502	898	1385	106	113

HAWKINS COUNTY 2016 REAPPRAISAL

FIRST INSPECTION YEAR OF CYCLE

									001	002	003	004	005	006
								007	008	009	010	011	012	013
				014	015	016	017	018	019	020	021	022	023	
		024	025	026	027	028	029	030	031	032	033	034		
	035	036	037	038	039	040	041	042	043	044	045	046		
047	048	049	050	051	052	053	054	055	056	057	058			
059	060	061	062	063	064	065	066	067	068	069	070			
071	072	073	074	075	076	077	078	079	080	081	082			
083	084	085	086	087	088	089	090	091	092	093	094			
095	096	097	098	099	100	101	102	103	104	105	106	107		
108	109	110	111	112	113	114	115	116	117	118	119			
120	121	122			125	126	127	128	129	130				
131	132	133						139						
140	141	142					147							
148	149	150												
155	156													

		QTR3	QTR4	TOTAL
1989	2498	2639	2502	9628

HAWKINS COUNTY REAPPRAISAL PLAN

SECOND INSPECTION YEAR OF CYCLE

QUARTER ONE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
51	79	0	74	0	5
76	305	0	288	10	7
76L	17	17	0	0	0
76P	14	14	0	0	0
88	387	0	321	42	24
088B	33	33	0	0	0
088E	59	58	0	0	1
088G	29	29	0	0	0
088I	71	71	0	0	0
088K	30	25	0	1	4
100	182	0	174	2	6
100E	172	158	0	6	8
100J	22	22	0	0	0
100K	86	75	0	7	4
100L	341	198	0	102	41
100M	225	184	0	32	9
100N	164	144	0	15	5

TOTALS	2216	1028	857	217	114
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HAWKINS COUNTY REAPPRAISAL PLAN

SECOND INSPECTION YEAR OF CYCLE

QUARTER TWO

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
52	172	0	164	1	7
53	215	0	207	4	4
53O	61	60	0	0	1
63	167	0	152	7	8
64	279	0	252	20	7
64I	28	27	0	0	1
64M	6	4	0	0	2
65	302	0	279	11	12
065B	55	55	0	0	0
065D	18	18	0	0	0
065F	50	48	0	0	2
065I	66	65	0	0	1
065J	41	41	0	0	0
065L	109	101	0	0	8
065M	66	64	0	2	0
065N	9	9	0	0	0
77	382	0	342	23	17
077G	28	28	0	0	0
077H	36	36	0	0	0
78	205	0	201	3	1
078B	177	176	0	0	1
078C	30	30	0	0	0
89	143	0	136	1	6
90	93	0	92	0	1
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TOTALS	2738	762	1825	72	79

HAWKINS COUNTY REAPPRAISAL PLAN

SECOND INSPECTION YEAR OF CYCLE

QUARTER THREE 1987

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
54	308	0	269	24	15
054P	25	22	0	3	0
66	179	0	147	26	6
066A	83	83	0	0	0
066H	85	78	0	4	3
066I	150	115	0	22	13
066P	66	61	0	2	3
79	144	0	139	2	3
80	105	0	105	0	0
91	87	0	85	0	2
92	87	0	82	0	5
93	144	0	139	1	4
94	38	0	38	0	0
105	84	0	82	0	2
106	92	0	87	0	5
107	3	0	3	0	0
118	59	0	55	0	4
119	0	0	0	0	0
130	1	0	1	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTALS	1740	359	1232	84	65

HAWKINS COUNTY REAPPRAISAL PLAN

SECOND INSPECTION YEAR OF CYCLE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
42	378	0	346	23	9
42D	110	106	0	0	4
42E	141	135	0	5	1
42F	58	50	0	0	8
42K	27	27	0	0	0
42L	75	75	0	0	0
42N	65	65	0	0	0
42P	26	20	0	5	1
55	168	0	162	4	2
55A	49	41	0	7	1
55D	58	58	0	0	0
56	349	0	343	1	5
56C	69	69	0	0	0
56F	18	15	0	0	3
57	162	0	155	0	7
58	16	0	15	0	1
67	168	0	159	0	9
68	227	0	220	0	7
69	103	0	100	0	3
70	0	0	0	0	0
81	127	0	124	0	3
82	62	0	60	0	2
<hr/>					
TOTALS	2456	661	1684	45	66

HAWKINS COUNTY 2016 REAPPRAISAL

SECOND INSPECTION YEAR OF CYCLE

									001	002	003	004	005	006
								007	008	009	010	011	012	013
				014	015	016	017	018	019	020	021	022	023	
		024	025	026	027	028	029	030	031	032	033	034		
	035	036	037	038	039	040	041	042	043	044	045	046		
	047	048	049	050					054	055	056	057	058	
	059	060	061	062					066	067	068	069	070	
071	072	073	074	075					079	080	081	082		
083	084	085	086	087					091	092	093	094		
095	096	097	098	099		101	102	103	104	105	106	107		
108	109	110	111	112	113	114	115	116	117	118	119			
120	121	122	123	124	125	126	127	128	129	130				
131	132	133	134	135	136	137	138	139						
140	141	142	143	144	145	146	147							
148	149	150	151	152	153	154								
155	156		157	158	159	160								
				161	162									
				163										

		QTR3	QTR4	TOTAL
2216	2738	1740	2456	9150

HAWKINS COUNTY REAPPRAISAL PLAN

THIRD INSPECTION YEAR OF CYCLE

QUARTER ONE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
30	261	0	246	7	8
31	358	0	348	3	7
31E	43	43	0	0	0
31J	43	41	0	2	0
31K	114	112	0	0	2
31L	183	179	0	1	3
31M	181	171	0	3	7
31N	235	224	0	5	6
32	174	0	149	15	10
32B	59	59	0	0	0
32C	82	81	0	1	0
32D	238	226	0	7	5
32E	23	13	0	10	0
32F	314	297	0	11	6
32H	145	145	0	0	0
32I	26	26	0	0	0
32J	92	92	0	0	0
32K	27	14	0	10	3
32O	156	130	0	20	6
32P	144	126	0	4	14
43	276	0	253	16	7
43A	70	65	0	0	5
43C	49	37	0	12	0
43D	123	88	0	24	11
43F	16	16	0	0	0
43H	10	10	0	0	0

TOTALS	3442	2195	996	151	100
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HAWKINS COUNTY REAPPRAISAL PLAN

THIRD INSPECTION YEAR OF CYCLE

QUARTER TWO

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
11	596	0	565	20	11
11E	109	106	0	2	1
11I	108	107	0	0	1
11K	48	48	0	0	0
11L	5	5	0	0	0
11O	179	179	0	0	0
21	383	0	367	7	9
21A	20	20	0	0	0
21B	19	19	0	0	0
21E	154	154	0	0	0
21J	29	29	0	0	0
21K	14	14	0	0	0
21L	130	126	0	2	2
21M	110	103	0	3	4
21N	70	70	0	0	0
21O	40	40	0	0	0
44	142	0	126	15	1
44A	102	86	0	7	9
44B	189	184	0	3	2
44G	83	83	0	0	0
44H	58	54	0	1	3
44J	26	26	0	0	0
44N	71	71	0	0	0
<hr/>					
TOTALS	2685	1524	1058	60	43

HAWKINS COUNTY REAPPRAISAL PLAN

THIRD INSPECTION YEAR OF CYCLE

QUARTER THREE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
12	386	0	366	8	12
12A	75	75	0	0	0
12B	172	172	0	0	0
12C	16	16	0	0	0
12G	101	101	0	0	0
12H	103	103	0	0	0
12L	17	17	0	0	0
12N	50	50	0	0	0
12O	16	16	0	0	0
13	72	0	71	0	1
22	307	0	229	57	21
22A	116	116	0	0	0
22B	43	43	0	0	0
22D	84	82	0	2	0
22E	169	154	0	2	13
22F	129	129	0	0	0
22G	54	54	0	0	0
22H	254	253	0	0	1
22I	127	125	0	0	2
22J	292	279	0	10	3
22L	44	44	0	0	0
22M	268	264	0	0	4
22O	17	16	0	1	0
22P	146	127	0	11	8
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TOTALS	3058	2236	666	91	65

THIRD INSPECTION YEAR OF CYCLE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
4	33	0	26	0	7
5	218	0	200	10	8
5M	55	55	0	0	0
5O	191	188	0	3	0
5P	26	26	0	0	0
6	68	0	61	6	1
6P	6	5	0	1	0
23	22	0	21	0	1
23P	20	20	0	0	0
33	6	0	2	2	2
33A	37	12	0	23	2
34	4	0	4	0	0
34A	38	38	0	0	0
45	0	0	0	0	0
46	0	0	0	0	0

7D

HAWKINS COUNTY 2016 REAPPRAISAL

THIRD INSPECTION YEAR OF CYCLE

										001	002	003	004	005	006
								007	008	009	010			012	013
				014	015	016	017	018	019	020				022	023
			024	025	026	027	028	029						033	034
		035	036	037	038	039	040	041	042					045	046
	047	048	049	050	051	052	053	054	055	056	057	058			
	059	060	061	062	063	064	065	066	067	068	069	070			
	071	072	073	074	075	076	077	078	079	080	081	082			
	083	084	085	086	087	088	089	090	091	092	093	094			
095	096	097	098	099	100	101	102	103	104	105	106	107			
108	109	110	111	112	113	114	115	116	117	118	119				
120	121	122	123	124	125	126	127	128	129	130					
131	132	133	134	135	136	137	138	139							
140	141	142	143	144	145	146	147								
148	149	150	151	152	153	154									
155	156		157	158	159	160									
				161	162										
				163											

			QTR3	QTR4	TOTAL
3442	2685	3058	724	9909	

HAWKINS COUNTY REAPPRAISAL PLAN

2019-2020

QUARTER ONE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
120	125	0	120	0	5
121	142	0	136	2	4
131	43	0	41	2	0
131F	122	116	0	3	3
131K	45	35	0	7	3
131L	69	57	0	11	1
131M	8	8	0	0	0
132	270	246	0	13	11
132A	26	26	0	0	0
132J	24	22	0	0	2
132L	12	12	0	0	0
133	92	0	81	3	8
133B	8	7	0	0	1
133C	56	56	0	0	0
133G	65	65	0	0	0
140	173	0	169	3	1
141	176	0	170	0	6
141D	20	20	0	0	0
141E	42	42	0	0	0
141K	21	21	0	0	0
141L	39	39	0	0	0
141N	59	59	0	0	0
142	15	0	12	0	3
142H	53	53	0	0	0
142I	78	78	0	0	0
142O	76	76	0	0	0
148	153	0	139	6	8
149	157	0	145	7	5
149B	65	62	0	0	3
149C	83	83	0	0	0
149D	28	28	0	0	0
149H	35	35	0	0	0
149I	49	49	0	0	0
150	1	0	0	0	1
155	1	0	0	0	1
156	1	0	0	0	1
TOTALS	2432	1295	1013	57	67

HAWKINS COUNTY REAPPRAISAL PLAN

COMMITTEE REPORT

QUARTER TWO

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
47	1	0	1	0	0
48	66	0	63	0	3
49	98	0	92	0	6
50	108	0	100	0	8
59	38	0	38	0	0
60	107	0	97	1	9
61	86	0	83	0	3
71	0	0	0	0	0
72	82	0	78	0	4
73	94	0	89	0	5
83	9	0	9	0	0
84	77	0	73	0	4
85	151	0	144	1	6
87	126	0	121	3	2
87L	96	96	0	0	0
95	0	0	0	0	0
96	45	0	42	0	3
97	67	0	66	0	1
98	190	0	177	2	11
108	24	0	24	0	0
109	149	0	140	0	9
110	69	0	65	0	4
122	149	0	127	15	7

TOTALS	1832	96	1629	22	85
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HAWKINS COUNTY REAPPRAISAL PLAN

QUARTER THREE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
14	11	0	11	0	0
15	4	0	4	0	0
16	23	0	23	0	0
24	20	0	19	0	1
25	104	0	94	0	10
26	66	0	59	0	7
35	9	0	9	0	0
36	92	0	88	0	4
37	58	0	50	1	7
38	95	0	92	0	3
62	152	0	149	2	1
74	103	0	94	1	8
74C	212	188	0	0	24
74E	37	35	0	0	2
74F	529	457	0	0	72
74K	45	34	0	0	11
74L	41	41	0	0	0
74M	184	178	0	0	6
74N	23	23	0	0	0
74O	132	131	0	0	1
75	107	0	104	0	3
75I	162	162	0	0	0
75P	223	223	0	0	0
86	44	0	39	0	5
86A	99	90	0	0	9
86B	167	166	0	0	1
86C	211	208	0	0	3
86D	198	196	0	0	2
86E	43	43	0	0	0
86F	221	220	0	0	1
86F	37	37	0	0	0
86H	97	96	0	0	1
86I	40	40	0	0	0
86J	40	40	0	0	0
TOTALS	<u>3629</u>	<u>2608</u>	<u>835</u>	<u>4</u>	<u>182</u>

Abstract

QUARTER FOUR

8D

HAWKINS COUNTY 2016 REAPPRAISAL

FOURTH INSPECTION YEAR OF CYCLE

							001	002	003	004	005	006
						007	008	009	010	011	012	013
		014	015	016	017	018	019	020	021	022	023	
	024	025	026	027	028	029	030	031	032	033	034	
035	036	037	038	039	040	041	042	043	044	045	046	
				051	052	053	054	055	056	057	058	
		062	063	064	065	066	067	068	069	070		
	074	075	076	077	078	079	080	081	082			
	086		088	089	090	091	092	093	094			
	099	100	101	102	103	104	105	106	107			
	111	112	113	114	115	116	117	118	119			
	123	124	125	126	127	128	129	130				
	134	135	136	137	138	139						
	143	144	145	146	147							
	151	152	153	154								
	157	158	159	160								
		161	162									
		163										

		QTR3	QTR4	TOTAL
2432	1832	3629	2456	10349

RESOLUTION NO. _____

**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 **Hawkins** 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 **Hawkins** County, meeting in _____ session on this the _____ day of _____, _____, 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 **Hawkins** County by a continuous five (5) year cycle beginning _____, 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 _____.

Adopted this _____ day of _____, _____.

APPROVED:

County Mayor

ATTEST:

County Clerk

MEMORANDUM OF UNDERSTANDING

between

Hawkins County and the Division of Property Assessments

DATE: March 15, 2011

TO: Jack Price, Assessor of Property

Melville Bailey, County Mayor (or Executive)

RE: Hawkins 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 Hawkins 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, seller or 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 adjustments needed will be made.

5. Unique Properties - Usually, unique properties will exist in a county that will 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, commercial, industrial and farm. 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 | • Sales Adjustments Determination |
| • Residential Analysis (V & I) | • Sales Verification Instruction |
| • EFSB Cost Tables Development | • Unique Properties Appeal Preparation |
| • Rural Land Schedule Development | • Data Preparation for Appeals Defense |
| • Home-Site Analysis | • Overall Statistical Results Review |
| • Commercial & Industrial Base Rate Development | • Data Quality Reports Production |
| • Income & Expense Analysis | • Assessable Mineral Interest Valuation |
| • Commercial Market Analysis | • Assessable Leasehold Interest Valuation |
| • Unique Industrial Properties Appraisal | • On-The-Job Training for Assessor's Staff |
| • Small Tract Sales Analysis | • Market Area Delineation Codes Review |
| • Small Tract Pricing Guide Development | |

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.

County Mayor (or Executive) _____
Signature / /
Date

County Assessor of Property _____
Signature / /
Date

Reg. Appraisal Supervisor _____
Div of Property Assessments *Signature* / /
Date

Area Appraisal Manager _____
Div. of Property Assessments *Signature* / /
Date

Don Osborne, CAE, Asst. Dir. _____
Div of Property Assessments *Signature* / /
Date

67-5-1601. General provisions — Administration — Costs — Penalty for failure to comply. —

(a) (1) Reappraisal shall be accomplished in each county by a continuous six-year cycle comprised of an on-site review of each parcel of real property over a five-year period, or, upon approval of the state board of equalization, by a continuous four-year cycle comprised of an on-site review of each parcel of real property over a three-year period, followed by revaluation of all such property in the year following completion of the review period. Alternatively, if approved by the assessor and adopted by a majority vote of the county legislative body, the reappraisal program may be completed by a continuous five-year cycle comprised of an on-site review of each parcel of real property over a four-year period followed by revaluation of all such property in the year following completion of the review period. The board may consider a plan submitted by an assessor which would have the effect of maintaining real property values at full value as defined by law on a schedule at least as frequent as outlined in this section. In counties which have adopted a four-year or five-year reappraisal cycle, there shall be no updating or indexing of values as there is in counties with a six-year cycle.

(2) In the third year of the review cycle, there shall be an updating of all real property values if the overall level of appraisal for the jurisdiction is less than ninety percent (90%) of fair market value. If the overall level of appraisal for the jurisdiction is greater than or equal to ninety percent (90%) of fair market value, any subclass of property not having a level of appraisal within ten percent (10%) of the overall level of appraisal for the jurisdiction shall be updated to the overall level of appraisal. Further, any group of property within a subclass not having a level of appraisal within ten percent (10%) of the level of appraisal for that subclass shall be updated to the level of appraisal for that subclass. If land market values of farm property in the county are not updated, land use values for land classified as agricultural, forest and open space pursuant to §§ 67-5-1001 — 67-5-1050 will not be updated. When values are updated, the factors or appraisal table changes used to effect the update shall be as determined by the state board of equalization.

(3) Reappraisal shall be accomplished in each county on a four-year cycle, comprised of an on-site review of each parcel of real property over a three-year period, followed by revaluation of all such property in the year following completion of the review period. The board shall consider a plan submitted by an assessor which would have the effect of maintaining real property values at full value as defined by law on a schedule at least as frequent as outlined in this subsection, and if the board finds the plan would achieve this effect, the plan shall be implemented in lieu of indexing. During the review cycle between revaluations, new improvements discovered by on-site review or otherwise shall be valued on the same basis as similar improvements were valued during the last revaluation or otherwise as necessary to achieve equalization of such values, subject to application of periodic value indexes established by the board.

(4) The assessor of property shall maintain a program of real property sales verification in accordance with procedures and rules established by the state board of equalization. The assessor of property shall maintain documentation of the reason for rejection of any sale rejected by the assessor for use in analyzing appraisals.

(b) Any city lying in more than one (1) county shall be reappraised under a separate plan of reappraisal on a cycle determined by the board. The reappraisal shall be accomplished under contract with the state division of property assessments unless the city has established an assessment office separate from the county in which it lies.

(c) (1) (A) Subject to funding, the state shall pay a per-parcel grant to local governments to assist in the cost of reappraisal. The grant shall be determined by the division of property assessments and approved by the board. Such funds shall be expended solely for the purpose for which the grant was made.

(B) The state grant for any county in a four-year or five-year reappraisal program shall be limited to the amount, as determined by the division of property assessments, which would have been paid to the county had it remained on a six-year reappraisal program.

(2) In the absence of any agreement between the county and the cities thereof imposing a property tax, local costs of reappraisal of properties within a city shall be paid one-half ($\frac{1}{2}$) by the county and one-half ($\frac{1}{2}$) by the city. Any city paying one-half ($\frac{1}{2}$) of local costs of reappraisal pursuant to this section shall pay those costs directly to the county government with jurisdiction over the property being reappraised, and shall pay those costs during the fiscal year in which the reappraisal is finalized.

(3) The assessor of property shall submit such plans and reports for reappraisal as the board shall require. The board, with the assistance of the division of property assessments, has the power to approve, modify or disapprove any proposed plan submitted by the assessor of property, including the power to specify or approve any proposed computer assisted appraisal system pursuant to minimum standards which the board shall adopt in considering a proposed system. All work is subject to the supervision and approval of the director of property assessments. The division shall supervise and direct all reappraisals and revaluation programs, to the cost of which the state of Tennessee contributes.

(4) Where the on-site review is undertaken by the county assessor of property and the county assessor's staff or a professional firm is employed to carry out this work, the division shall monitor the on-site review conducted by the county or the professional firm.

(d) (1) The assessor of property of each county shall prepare a plan for carrying out the requirements of this section and §§ 67-5-1602 — 67-5-1604, in the assessor's taxing jurisdiction, such plan to be submitted to the county mayor and the county legislative body for review in such form, manner and time as shall be determined by the board.

(2) At such time as shall be determined by the board, the assessor shall submit the plan and any pertinent resolution of the county legislative body stating its approval or disapproval to the board for the board's approval or other action.

(3) Prior to the execution of any contract for reappraisal, the county legislative body shall make appropriate arrangements to finance such contract.

(e) Whenever the classification or assessed value of property is changed as a result of reappraisal, the property owner shall be entitled to notice of such change as otherwise provided by law at least ten (10) calendar days before the local board of equalization commences its annual session and, in addition, shall be given the opportunity to appear at an informal hearing on a day or days scheduled for such hearings. Written notice of any action taken as a result of such hearings shall be sent at least ten (10) days prior to the county board adjournment.

(f) Upon a finding by the division that the assessor of property or the county is unable or unwilling to comply with the requirements under this part, including submission of any necessary plan of compliance required by the board, the director of the division shall report such finding to the board. The board shall notify the assessor of property and the county mayor of the nature of the noncompliance and shall indicate the action required to correct such noncompliance. Failure on the part of the assessor or the county to comply within forty-five (45) days of such notification shall result

in the withholding of any or all of the state grant for reappraisal scheduled to be received by the county according to the provisions of this part until such deficiency is corrected. If satisfactory action is not taken by the assessor or the county to correct the noncompliance within forty-five (45) days from the date that funds are withheld, the board shall direct the division, and the division shall thereupon be authorized to take such steps as are necessary to ensure compliance with the requirements of this part, and the county found in noncompliance shall reimburse the state for all costs incurred by the state pursuant to this action. If such costs are not reimbursed to the state within ninety (90) days of the date of an invoice for such costs, the state may recover its costs through the deduction of such costs from any state-shared taxes as identified in § 4-31-105, otherwise due the county.

(g) The initial schedule of review and revaluation under this section shall be as determined by the board. The board may specify a four-, five- or six-year cycle for the initial scheduling of review and revaluation under this section; provided, that approval of the county legislative body shall be required to move a mid-cycle updating of values from an existing reappraisal plan, and any revised plan longer than five (5) years shall include a mid-cycle updating of values pursuant to subsection (b).

(h) (1) There shall also be an updating of the localized and nonoperating real property of public utilities in each county, and such shall be accomplished in the same year as other locally assessed properties.

(2) All assessing and updating of operating properties of public utility companies shall be done by the comptroller of the treasury in accordance with part 13 of this chapter.

(3) All expenses for assessing and updating operating properties of public utilities shall be paid by the comptroller of the treasury.

(i) As part of any reappraisal program conducted pursuant to the provisions of this part, the assessor of property of each county shall identify all cemeteries having historic value as determined by the county historian and the cemetery advisory committee. Every cemetery having one (1) or more tombstones shall be indicated on the tax maps by an appropriate symbol prescribed by the state board of equalization. Any cemetery which is not less than one fourth ($\frac{1}{4}$) of an acre shall be identified as a separate parcel and contain the appropriate symbol.

[Acts 1980, ch. 820, § 1; 1982, ch. 757, § 1; T.C.A., § 67-680; Acts 1984, ch. 764, § 3; 1986, ch. 714, §§ 1-4; 1988, ch. 883, §§ 1, 2; 1989, ch. 495, §§ 1, 2, 8; 1992, ch. 752, §§ 1-3; 1993, ch. 328, §§ 1, 2; 1994, ch. 701, § 1; 1995, ch. 305, § 128; 1997, ch. 318, §§ 1-8; 2003, ch. 7, § 1; 2003, ch. 90, § 2.]

67-5-1602. Repayment of reappraisal loans. —

(a) (1) Upon request by any city or county having an unpaid balance on a loan previously made from state funds for a prior reappraisal program, the remaining unpaid balance on the prior reappraisal loan shall be added to any new loan made from state funds to a city or county to finance a new reappraisal program, and repayment will follow the repayment schedule of the new reappraisal program.

(2) The remaining unpaid balance on the prior reappraisal loan shall be repaid at the same rate of interest as provided for in the original note.

(b) (1) Any new loan to any county or city shall be repayable to the state in five (5) annual installments with interest at an annual rate of six percent (6%).

(2) The first payment shall be due one (1) year from the date the reappraisal program is completed and approved by the director of the division of property assessments.

(c) In the event of a default by a county or city in the repayment of loans provided by the state, the director of the division of property assessments shall notify the commissioner of finance and administration of the default and the amount thereof; whereupon, the commissioner shall pay over to the state out of any revenue due the general fund of the defaulting county sums to pay the amount in arrears.

[Acts 1980, ch. 820, § 2; 1981, ch. 124, § 1; T.C.A., § 67-681; Acts 1989, ch. 495, § 3.]

67-5-1603. Equalization of assessments based on reappraisals. —

(a) (1) After a reappraisal program has been completed and approved by the director of property assessments, the value so determined shall be used as the basis of assessments and taxation for property that has been reappraised.

(2) The local assessor of property and county boards of equalization may adjust individual assessments in accordance with other facts and information relevant to the proper assessment of the property.

(3) No such changed assessments for individual taxpayers shall result in inequality or destroy the uniformity of assessment intended to be achieved by the reappraisal program.

(b) In the event the assessor shall fail to equalize on the basis of the completed reappraisal program, together with other proper considerations in individual cases, it shall become the duty of the county board of equalization immediately to do so in order that equality and uniformity of assessment may be achieved.

(c) (1) It is the duty of the state board of equalization to determine whether standards set by it have been met in each county reappraisal program, and whether such reappraisal program, when completed, has been adopted and used as the basis of the new assessments in such county.

(2) In the event such reappraisals have not been made the basis of the new assessments in the county, in accordance with the provisions of §§ 67-5-1601 — 67-5-1604, it is the duty of the state board to direct and order that there be an equalization in such county based upon such reappraisal program and other proper considerations brought to the attention of the board, and the state board in such cases shall make the necessary adjustments in the amount of individual assessments on the roll and issue other appropriate orders as may be necessary to accomplish the purpose and mandate of §§ 67-5-1601 — 67-5-1604.

(d) In a year of reappraisal, if the number of foreclosures is of a significant number in any area or neighborhood, the assessor of property may recognize the effects of the foreclosures on the values of other properties located within the affected area or neighborhood.

[Acts 1980, ch. 820, § 3; T.C.A., § 67-682; Acts 2009, ch. 527, § 1.]

67-5-1604. Appraisal ratio studies. —

(a) The division of property assessments shall conduct appraisal ratio studies in all counties of the state in such manner and at such time as shall be determined by the state board of equalization.

(b) The purpose of these studies shall be to assist the board through the division of property assessments to effect the assessment of all property throughout the state in accordance with the constitution and laws of Tennessee.

(c) Based upon these studies and other pertinent information which may be available, the division of property assessments, with approval of the state board of equalization, shall develop a plan and proceed to carry out the reappraisal and equalization programs in each county of the state.

[Acts 1980, ch. 820, § 4; T.C.A., § 67-683.]

67-5-1605. Periodic appraisal ratio studies required. —

(a) The state board of equalization has the responsibility to determine whether or not property within each county of the state has been valued and assessed in accordance with the constitution and laws of Tennessee.

(b) (1) In order to assist the board in its determination, the division of property assessments shall conduct appraisal ratio studies in all counties of the state at least every two (2) years unless otherwise determined by the board.

(2) Such studies shall determine applicable ratios by dividing the appraised values of property as shown on the official assessment records by the qualified selling prices of such properties.

(3) If a sufficient number of qualified sales do not exist for a subclass of property in a jurisdiction, appraisals of representative properties in that subclass may be used to supplement any existing sales in determining the ratios required by this section and § 67-5-1606.

(4) These appraisal ratio studies and any other pertinent information which may be available shall be used by the board to determine whether or not the property in each county has been assessed by the assessor of property as required by the constitution and laws of the state.

(5) Indexes to be used for revaluation shall be developed separately for each subclass of property based upon acceptable sales or appraisal data of representative properties in the subclass, or upon other relevant data. Multiple indexes within a subclass shall be developed as appropriate to recognize differential rates of change in values of property based on location, type of use, or other appropriate basis. A minimum sample size of one hundred (100) acceptable sales shall be used if available, otherwise all acceptable sales shall be used.

(c) In the event that it is determined by the board that the property in any county has not been valued and assessed in accordance with the constitution and laws of Tennessee, it shall notify the assessor of property of such county regarding such steps as may be necessary to be taken by the assessor to bring the values and assessments of property in the assessor's taxing jurisdiction in compliance with the laws of the state.

[Acts 1980, ch. 827, § 1; 1983, ch. 235, § 1; T.C.A., § 67-684; Acts 1989, ch. 495, § 4.]

67-5-1606. Annual overall ratio of appraisal — Ratios for classifications — Public utility property. —

(a) Based upon the appraisal ratio studies and other pertinent information, the state board of equalization shall annually determine the overall ratio of appraisal for property in each county of the state.

(b) In addition, the board may also determine ratios for the respective classifications of property for each county.

(c) The state board of equalization shall each year certify to the comptroller of the treasury appraisal levels, as are determined by the board for each county, to be used by the commission for purposes of computing the assessments of public utility properties.

[Acts 1980, ch. 827, § 2; 1983, ch. 235, § 2; T.C.A., § 67-685; Acts 1995, ch. 305, § 129.]

67-5-1607. [Repealed.]

67-5-1608. When penalty and interest attach. —

In the event that in the year a reappraisal program is completed, the values established in such reappraisal program are turned over to the county after October 1 of such year, no penalty and interest shall be added until five (5) months following the tax roll completion date as evidenced by written notification from the assessor of property to the trustee, specifically stating the date the tax roll was delivered to the trustee.

[Acts 1907, ch. 602, § 48; Shan., § 865a2; Acts 1923, ch. 77, § 1; mod. Code 1932, § 1547; Acts 1971, ch. 380, § 1; 1976, ch. 429, § 1; modified; Acts 1982, ch. 883, §§ 1-3; 1983, ch. 62, §§ 1, 2; 1983, ch. 430, § 2; T.C.A. (orig. ed.), § 67-1105(c); Acts 1989, ch. 495, § 6.]

67-5-1609. Untimely completion of program — Notice — Extension of reappraisal. —

Upon a determination by the county mayor that a reappraisal program may not be completed timely whereby notices of reappraised values will be mailed to taxpayers prior to July 1 of the tax year scheduled for completion, the county mayor shall notify in writing the executive secretary to the state board of equalization of the possibility that the program may not be completed timely and the reasons therefor, no later than the preceding December 1. The state board of equalization shall then evaluate the program to determine whether an extension of time to complete the reappraisal program is justified, and shall notify the county mayor accordingly. Unless the board has given notice to the county mayor no later than February 1 of the tax year scheduled for completion that the program is to be completed and the reappraised values used for that tax year, the county governing body may act to extend the reappraisal until the next tax year; provided, that all values will be updated to January 1 next following, with all costs of such updating being borne directly and exclusively by the county and cities, if the reappraisal program is conducted by the county, the state of Tennessee, if the reappraisal program is conducted by the state, or in accordance with a binding agreement between the county and the private contractor, if the reappraisal program has been contracted to a non-government entity.

[Acts 1984, ch. 675, § 1; 2003, ch. 90, § 2.]

SECOND INSPECTION YEAR OF CYCLE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
54	308	0	269	24	15
054P	25	22	0	3	0
66	179	0	147	26	6
066A	83	83	0	0	0
066H	85	78	0	4	3
066I	150	115	0	22	13
066P	66	61	0	2	3
79	144	0	139	2	3
80	105	0	105	0	0
91	87	0	85	0	2
92	87	0	82	0	5
93	144	0	139	1	4
94	38	0	38	0	0
105	84	0	82	0	2
106	92	0	87	0	5
107	3	0	3	0	0
118	59	0	55	0	4
119	0	0	0	0	0
130	1	0	1	0	0

6C

HAWKINS COUNTY REAPPRAISAL PLAN

SECOND INSPECTION YEAR OF CYCLE

QUARTER THREE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
54	308	0	269	24	15
054P	25	22	0	3	0
66	179	0	147	26	6
066A	83	83	0	0	0
066H	85	78	0	4	3
066I	150	115	0	22	13
066P	66	61	0	2	3
79	144	0	139	2	3
80	105	0	105	0	0
91	87	0	85	0	2
92	87	0	82	0	5
93	144	0	139	1	4
94	38	0	38	0	0
105	84	0	82	0	2
106	92	0	87	0	5
107	3	0	3	0	0
118	59	0	55	0	4
119	0	0	0	0	0
130	1	0	1	0	0

TOTALS	1740	359	1232	84	65
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HAWKINS COUNTY REAPPRAISAL PLAN

SECOND INSPECTION YEAR OF CYCLE

QUARTER THREE

MAP	TOTAL PARCELS	URBAN	RURAL	C/I	EXEMPTS
54	308	0	269	24	15
054P	25	22	0	3	0
66	179	0	147	26	6
066A	83	83	0	0	0
066H	85	78	0	4	3
066I	150	115	0	22	13
066P	66	61	0	2	3
79	144	0	139	2	3
80	105	0	105	0	0
91	87	0	85	0	2
92	87	0	82	0	5
93	144	0	139	1	4
94	38	0	38	0	0
105	84	0	82	0	2
106	92	0	87	0	5
107	3	0	3	0	0
118	59	0	55	0	4
119	0	0	0	0	0
130	1	0	1	0	0
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TOTALS	1740	359	1232	84	65
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