

REAPPRAISAL PLAN

TAX YEAR

ASSESSOR OF PROPERTY

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

ASSESSOR:

URBAN 1'=50' & 100' MAPS	_____	(Except C//Other)
RURAL 1'=400' MAPS	_____	(Except C//Other)
COMMERCIAL/INDUSTRIAL	_____	
ALL OTHER TOTAL	_____	
PARCELS	_____	
PARCELS ENTERED	_____	

TOTAL MAPS	1" = 50'	_____
	1' = 100'	_____
	1" = 400'	_____

YEAR BY YEAR DECLARATION OF JURISDICTION UPDATING OPTIONS

1ST INSPECTION YEAR

PARCELS TO BE INSPECTED FOR

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL

MAPS TO BE INSPECTED FOR

1" = 400' Maps	

1" = 100' Maps	

1" = 50' Maps	

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

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

2ND INSPECTION YEAR

PARCELS TO BE INSPECTED FOR

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL

MAPS TO BE INSPECTED FOR

1" = 400' Maps	

1" = 100' Maps	

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:

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% OF PARCELS CHECKED FOR QUALITY CONTROL

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

3RD INSPECTION YEAR

PARCELS TO BE INSPECTED FOR

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL

MAPS TO BE INSPECTED FOR

1" = 400' Maps	

1" = 100' Maps	

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:

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% OF PARCELS CHECKED FOR QUALITY CONTROL

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

4TH INSPECTION YEAR

PARCELS TO BE INSPECTED FOR

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL

MAPS TO BE INSPECTED FOR

1" = 400' Maps	

1" = 100' Maps	

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:

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% OF PARCELS CHECKED FOR QUALITY CONTROL

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

2026 DEKALB COUNTY INSPECTION MAP

					001	002			
		007	006	005	004	003			
008	009	010	011	012	013	014			
023	022	021	020	019	018	017	016	015	
024	025	026	027	028	029	030	031	032	
	041	040	039	038	037	036	035	034	033
	042	043	044	045	046	047	048	049	050
	059	058	057	056	055	054	053	052	051
	060	061	062	063	064	065	066	067	068
		076	075	074	073	072	071	070	069
		077	078	079	080	081	082	083	084
			091	090	089	088	087	086	085
			092	093	094	095	096	097	098
				104	103	102	101	100	099
				105	106		107	108	109

YEAR 1	YEAR 2	YEAR 3	YEAR 4
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NARRATIVE INFORMATION --- VISUAL INSPECTION

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

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

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

NARRATIVE INFORMATION – INDEXING YEAR

- A. **Assistance of Division of Property Assessments:** Technical support in developing reciprocal index factors to achieve market value may be requested from the DPA.
- B. **Development of Sales File:** Sales data will be entered into the CAMA system in a timely manner to ensure the most relevant, accurate information is available for Indexing purposes. It is understood and acknowledged that ninety (90) days from the date of recording should be considered the maximum amount of time for sales data entry. The assessor's office will make reasonable efforts to minimize the number of days that elapse between the recording of deeds and sales data entry during the Indexing year.
- C. **Valuation Analysis:** Statistical analysis will be performed by the Division of Property Assessments to ensure that 100% of market value is achieved throughout the jurisdiction.
- D. **Mapping and Ownership:** Mapping and ownership information will be kept as current as reasonably possible during the revaluation year understanding the importance of timely information during Indexing year.
- E. **New Construction:** New improvements and/or remodeling will be kept current throughout the year.
- F. **Final Value Meeting:** A final value meeting will address all developed reciprocal factors, and the final analysis will be based upon standard statistical measures of performance. Final results will acceptable or final meeting will be delayed until equity and market value is achieved.
- G. **Hearings (Formal and Informal):** Assessor's staff will conduct all informal hearings. Any assistance with formal hearings will be requested through the Division of Property Assessments and the Appeals Request form to the appropriate Assistant Director.

NARRATIVE INFORMATION – REVALUATION YEAR

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

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

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

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

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

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

G. Improvement Valuation:

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

H. Land Valuation:

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

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

ASSESSOR'S PERSONNEL ASSIGNMENT

POSITION # 1	
TITLE	PROPERTY ASSESSOR
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	
POSITION # 2	
TITLE	DEPUTY ASSESSOR & OFFICE MANAGER
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	
POSITION # 3	
TITLE	PERSONAL PROPERTY/CLERK
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	
POSITION # 4	
TITLE	MAPPING
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	
POSITION # 5	
TITLE	FIELD REVIEW
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	
POSITION # 6	
TITLE	
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	
POSITION # 7	
TITLE	
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	

Signature Page

ASSESSOR OF PROPERTY (Signature)

DATE

COUNTY MAYOR / EXECUTIVE (Signature)

DATE

CHAIRMAN, COUNTY COMMISSION (Signature)

DATE

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

YES _____ **NO** _____

DATE SUBMITTED TO STATE BOARD OF EQUALIZATION:

DATE _____

RESOLUTION NO. _____

**RESOLUTION AUTHORIZING
A CONTINUOUS ____-YEAR REAPPRAISAL CYCLE**

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

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

NOW, THEREFORE, BE IT RESOLVED by the county legislative body of _____, meeting in regular _____ session on this the 26th day of January, 2026, that:

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

Adopted this _____ day of _____, _____.

APPROVED:

County Mayor (or Executive)

ATTEST:

County Clerk