

Bledsoe County SBOE Review

SBOE Review

On August 9th the State Board of Equalization tasked the Division of Property Assessments with taking all necessary steps to identify and correct improvements that were omitted from the tax roll in Bledsoe County. As Bledsoe County is a 2017 reappraisal county, preliminary work to find and address some of these issues had already begun. Due to the sparse geographic layout of parcels and the timeframe for completion, the most effective and efficient review was determined to be a combination of aerial review with ortho-photography and selected field review. A team of four DPA employees reviewed every parcel in the county via Google Earth and MapViewer and compared the images to data stored in the IMPACT system in order to identify discrepancies with improvements. Properties that warranted a field check were compiled into a series of lists given to the field teams to investigate. During the aerial review and subsequent field review it would be noted that numerous mapping issues made it difficult to determine which improvements belong on which property. If it was found that improvements were being accounted for on the tax roll and attributed to the correct property owner but mapping line issues existed, these issues were relegated to the county to correct in the normal course of reappraisal activities with assistance from the DPA.

Starting on August 22nd, 4 DPA employees divided into 2 teams of 2 and began reviewing selected parcels on the ground. DPA staff reviewed the selected parcels utilizing property record cards, laptops loaded with an internet connection, digital cadastral maps including aerial photos and GPS units to accomplish their goal. The technologies used by the review teams proved invaluable in locating and collecting data on the selected parcels especially when faced with the above mentioned mapping line issues. To expedite the process, a total of 10 DPA employees divided into 5 teams were sent to the field for the week of September 19th through the 23rd and final field review was completed on September 30th. Of the 1,200 plus parcels flagged for review, approximately 738 resulted in changes.

Corrections were sent to the Murfreesboro DPA office where a staff member updated the property records to reflect more accurately what was on the ground. After the corrections were keyed into the IMPACT system, 2 DPA staff members reviewed the changes for quality assurance purposes and compiled a master spreadsheet of all changes that occurred. Keying and QA processes were completed on October 24th.

Followed are several examples of homes discovered, listed, and valued during the review process.



Map 029, Parcel 029.00

1323 SR 101, Pikeville, TN

2008 house picked up for 2016.

Previous Total Appraisal - \$297,800, GB appraisal - \$173,400, Assessment - \$43,350

After Changes:

Total Appraisal - \$552,800, GB appraisal - \$428,300, Assessment - \$107,075.



Map 029, Parcel 020.05

1811 Bradley Wyatt Rd.

2010 house and Imp Shed picked up for 2016

Previous Total Appraisal -\$167,300; Assessment - \$41,825

After changes:

Total Appraisal -\$215,700; Assessment -\$53,925



Map 031, Parcel 046.00

Worthington Springs Dr.

2008 Picked up for 2016 along with UTB and Concrete Paving.

Previous Total Appraisal - \$14,500; Assessment - \$3,625

After changes:

Total Appraisal - \$271,000; Assessment - \$67,750



Map 039, Parcel 009.02

600 Hutcheson Rd

2010 house picked up for 2016

Previous Total Appraisal -\$87,900; GB Appraisal -\$34,800; Assessment -\$8,700

After changes:

Total Appraisal -\$221,000; GB Appraisal -\$170,500; Assessment -\$42,625



Map 048, Parcel 030.00

Upper East Valley Rd.

2014 house picked up for 2016.

Previous Total Appraisal - \$47,400; Assessment - \$11,850

After changes:

Total Appraisal - \$184,300; Assessment - \$46,075



Map 067, Parcel 021.04

600 Lynn Rothwell Rd

Picked house up for 2016

Previous Total Appraisal - \$129,000; GB Appraisal -\$32,800; Assessment -\$8,200

After changes:

Total Appraisal -\$235,000; GB Appraisal - \$142,000; Assessment -\$35,500



Map 098, Parcel 006.02

2233 New Harmony Rd

Picked 2012 house for 2016

Previous Total Appraisal -\$10,900; Assessment -\$2,725

After Changes:

Total Appraisal -\$84,900; Assessment -\$21,225



Map 102, Parcel 055.08

Pope Rd.

2006 house and OBY'S picked up for 2016

Previous Total Appraisal -\$53,600; GB Appraisal - \$15,200; Assessment -\$3,800

After changes:

Total Appraisal -\$203,000; GB Appraisal -\$166,500; Assessment -\$41,625



Map 129, Parcel 008.00

674 Wolfe Bridge Rd

2012 house picked up for 2016

Previous Total Appraisal -\$255,800; GB Appraisal -\$106,900; Assessment -\$26,725

After Changes:

Total Appraisal-\$415,800; GB Appraisal -\$251,500; Assessment --\$62,875

Results

The summarization of results of the DPA's review of Bledsoe County are as follows and only indicate improvements that were picked up or deleted. (Improvements that were moved to other parcels were not counted)

- ! 74—houses picked up
- ! 10—houses deleted

- ! 88—mobile homes picked up
- ! 16—mobile homes deleted

- ! 60—DGUs & DGFs picked up
- ! 2—DGUs or DGFs removed

- ! 107—Pole barns or Open Sheds added
- ! 4—Pole barns or Open sheds removed

- ! 525—OTHER OBY's added (sheds, utbs, patios, pools, aprons, drwys, etc)
- ! 18—OTHER OBY's removed

The net results of these changes produced the following results for Tax Year 2016:

Appraised Value:	\$12,898,790
Assessed Value:	\$3,320,387
Tax Dollars	
(at current Tax Rate)	\$75,247

Conclusions

With the conclusion of this review Bledsoe County is now in a better position to complete their scheduled reappraisal with an increased degree of accuracy and uniformity. Mapping issues noted above will be handled during the course of reappraisal activities. Once reappraisal is completed and the county is at market value, the goal will be to periodically assist and monitor the county to ensure success in assessment activities for the future.

Ryan Duggin, TMA

Area Appraisal Supervisor

10/26/16