

In-House Countywide Reappraisal Plan (Five Year)

_____ County



Submitted to the Assessment Coordination Department _____, 20____
Approved by the Assessment Coordination Department _____, 20____

A-9

11/13/2005(Rev. 9/02)

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PREFACE

In accordance with Act 1185 of 1999 and Act 1058 of 2001 _____ County, Arkansas (hereinafter referred to as the "County") is submitting the following In-House Countywide Reappraisal Plan (hereinafter referred to as the "Plan") to the Arkansas Assessment Coordination Department (hereinafter also referred to as "ACD") for its approval. The appraisal conducted in accordance with this Plan will be completed within ___ months, commencing _____, 20___ (date). In addition, the provisions of Amendment 59 to the Arkansas Constitution and Arkansas Code Title 26, Chapter 26, Sub-chapter 4 relative to the adjustment or rollback of millage levied for ad valorem tax purposes shall be applied.

The County acknowledges, understands and agrees as follows:

1. unless it files a Plan with the ACD, State of Arkansas, to be completed within ___ months, the County, the municipalities and the school districts therein, are all subject to the provisions provided for in A.C.A. 26-26-1905. Any proposed deviations from the Plan, i.e. amendments to the Plan, must be submitted in writing and approved by ACD. The document amending the Plan must clearly state the factor(s) necessitating the deviation and be signed by those parties to the original Plan.
2. it is filing this Plan in good faith with the understanding that its failure to abide fully by the terms of the Plan will result in the termination of the Plan and immediately cause the County to be subject to provisions provided for in A.C.A. 26-26-1905.
3. to a termination of the Plan, ACD shall notify the County setting out the factor(s) giving rise to the preliminary decision to terminate the Plan and afford the County an opportunity to appear before the Director of ACD to show cause why the Plan should not be terminated. ACD shall notify all signatories to the Plan in the event of a preliminary decision to terminate the Plan and will set time and place for a full hearing on the matter and their right to appear and participate.

IN-HOUSE COUNTYWIDE REAPPRAISAL PLAN

In-House Reappraisal Plan requires that the County perform as follows:

1. County shall review _____ real estate parcels, and the data shall be entered said County's CAMA system. This number represents the ACD's taxable parcel count. In order to determine the physical characteristics of improvements, a thorough visual review of each property is a minimum requirement. Individual perimeter measurements shall be made as necessary so that at least a 95% accuracy rate (within one foot) is maintained
2. Derive appropriate values and mail notices of revaluation on aforementioned parcels no later than ten working days after July 1 of the valuation year.
3. Complete Board of Equalization hearings by a date no later than _____ months after the approval of this Plan.
4. The values of all real estate parcels reappraised in accordance with this Plan shall be adjusted to reflect market values as of January 1 of the valuation year.
5. In keeping with the intent of Act 836 of 1997 and Act 1440 of 1999, newly discovered and newly constructed property shall be appraised and assessed at prevailing values until such time as all real estate parcels have been revalued.
6. All bona fide agricultural land, timberland, and pastureland will be valued in accordance with the Arkansas Constitution and A.C.A. 26-26-407.
7. After the completion of the reappraisal, millage rates for each taxing unit shall be adjusted in accordance with Amendment 59 to the Arkansas Constitution and A.C.A. 26-26-400 series.
8. The County will submit monthly progress reports to the Assessment Coordination Department, on forms designated by the agency.
9. All electronically stored real estate parcel information will be made available to the ACD. Access to information will be made available through phone lines using a modem.
10. The county will abide by the Standards and Procedures described herein
11. _____ county employees, as detailed in the "Personnel Needs" section of the Plan shall work exclusively on the reappraisal.
12. The County will abide by the Standards and Procedures described herein.

BASIC STANDARDS & PROCEDURES TO BE FOLLOWED WHEN CONDUCTING A COUNTYWIDE REAPPRAISAL

1. Public Involvement and Community Relations: Success of the countywide reappraisal program is dependent on the level of understanding and support given by the general public.

For this reason, the County will develop a complete and effective public relations program including the following activities:

- (A) informational materials will be prepared for use in conjunction with public appearances and for handouts;
- (B) talks will be scheduled before service clubs, civic organizations, and neighborhood groups as often as possible;
- (C) the news media will be kept informed as to program objectives, progress, and accomplishments.

Recognizing that taxpayer contact represents a public relations opportunity; employees will be trained:

- (A) to be completely familiar with the countywide reappraisal program;
- (B) in telephone and face-to-face communication etiquette;
- (C) to alert neighborhoods as to the field activities which will occur in their area.

Public relations will be the responsibility of all employees involved in the county wide reappraisal program, with the fundamental responsibility for implementation being the County Assessor.

2. Valuation Methodology: The first phase of the valuation component will be data analysis. With the gathering of all physical data and an analysis of all market/economic data, an appraised value will be calculated by C.A.M.A. or support staff for each property. All three approaches, sales, cost, and income, will be used depending upon the applicability of the approaches to specific properties or classes of property. The final valuation will be carefully reviewed and field checked for accuracy; for any changes that have occurred to properties since the time of the original field inspection.

On completion of the valuation process, the county will be responsible for a careful review of the estimates for each appraised parcel. This review and inspection shall be conducted by members of the appraisal staff to identify any errors that may have occurred, and to ensure accuracy and quality of the data collected. The county will consider the indicated value of the structure and indicated value of the land against sales information concerning comparable parcels. The reviewer is to ensure that each property has been valued in relation to other properties and in accordance with state law. This will be completed immediately before the change of value notification deadline.

(A) Appraisal of Land: A separate estimate of the fair market value shall be made for each parcel of non-agricultural land as if it were vacant. The sales data covering fair market sales of vacant non-agricultural land in all property classifications shall be secured from all available sources and shall be compiled, checked, and analyzed for use in the determination of non-agricultural land values and their unit of comparison throughout the county.

The county shall carefully consider all factors affecting the value of land (such as zoning, location, shape, size, topography, access to railroads, roads, waterways, present use, etc.) and will make appropriate adjustments when establishing final values. In the interest of fairness, equalization, and accuracy the base lot method shall be employed to determine the valuation of all market value land. IAAO defines the base lot method as: "...the standard or "base" in each stratum through a traditional sales comparison analysis with the base lot serving as the subject parcel. Once the base lot is established, it is used as a benchmark to establish values for individual parcels."¹

To the extent practical, land value computations will be made in accordance with four categories as follows:

- City and Rurban Residential - Front foot, square foot, or lot values
- Rural residential - Per acre or lot values
- Commercial - Front foot or square foot values
- Industrial - Square foot or acreage values

All established base land values for vacant and improved parcels shall be recorded on the appropriate fields of the record card and carefully checked for accuracy. All land values shall be reviewed with the same accuracy and diligence as the buildings in conjunction therewith.

(B) Improved Property: In arriving at the market value of each parcel of improved property, the county will consider all three approaches to value where applicable. The county shall make a careful analysis of the replacement cost of newly constructed buildings by using the 1995 edition of the Arkansas Assessors Real Estate Manual or a cost manual otherwise approved by ACD. Local sales data will be used to arrive at appropriate local market adjustment factors required to calibrate the cost system. Analysts shall develop appropriate local market adjustment factors by analyzing fair market value sales. These sales shall be validated by at least one of the approved ACD methods, and shall be adjusted for time as needed. All sales validation coding shall be reflected in the CAMA system. The county will employ the age-life method of depreciation using the observed condition of the property and total life expectancies based on state standards.

(1) Residential Property: The county shall inspect the exterior of each structure. Interior data will be obtained through personal interviews when possible. Construction features, characteristics, appendages, accessory buildings or irregularities for each property shall be recorded on the data collection card. Grade classification shall be distinctly considered and state appraisal guidelines

¹ Property Appraisal and Assessment Administration 1990 p. 188

followed for each building. Periodic inspections of work of all appraisal personnel will be made by the project supervisor in the grading (or classifying) of dwellings to insure correct, uniform, and consistent grade classification use.

A perimeter sketch of each residential building will be drawn in the graph space provided on the data collection card and all necessary dimensions and identification symbols will be placed on this sketch. Appendages such as attached garages, porches, etc. shall be carefully shown, with dimensions and correctly labeled. All other information on the data collection card will be filled out completely.

(2) Multi-family Income Producing Property: All income producing multifamily residential properties shall be inspected and appraised at market value. All building features, components, or characteristics as outlined shall be identified, measured and listed. The year of construction of the building shall be obtained. Other improvements such as paved drives, fencing, pools, patios, tennis courts, etc. will be identified, measured and listed. Occupancy units of each building shall be determined at the time of inspection and recorded along with any other pertinent information that could affect value or be used as the basis for units of comparison. Rental data will be extracted from reliable sources. The income approach, the cost approach, and the sales comparison approach will be considered in arriving at the final property value, when sufficient data is available. The appraised value of all properties shall be reviewed during final review by supervisory personnel and adjustments or corrections made where applicable.

(3) Commercial/Industrial Property: All commercial/industrial properties shall be inspected and appraised at market value. All building features, components, or characteristics as outlined will be identified, measured and listed. The year of the building construction will be obtained. Other improvements such as paved drives, fencing, mechanical features and equipment, etc. shall be identified, measured and listed. Occupancy of each building will be determined at the time of inspection and recorded along with other pertinent information that could affect value. Lease or rental information will be extracted from reliable sources. The income approach, the cost approach, and the sales comparison approach will be considered in arriving at the final property value, when sufficient data is available. The appraisal of all commercial property will be supported by detailed computations.

(4) Rural Property: All improvements on agricultural properties will be inspected and appraised at market value. A sketch of the dwelling, and the outbuildings will be drawn, showing all structures and buildings in proper size and location including dimensions and suitable symbols used to identify each building. All farm, rural dwellings, and other improvements will be described and valued in the same manner as residential property. The object being to establish a fair, equitable, and realistic value by comparison with other like properties, and to maintain the same level of market values placed on all other classes of property within the taxing jurisdiction.

Use value of all bona fide agricultural land will be calculated using the most recent per acre estimates furnished by ACD. The per acre use classification estimates

include determination of soil type, cash rent analysis, production yield averages, cost of production averages, and an established income capitalization rate. The acreage of each soil type will be calculated and its use determined by physical inspection. The determination of a property's use shall be discovered by visual inspection whenever possible. Determination of use by aerial photograph shall be used as last resort only when the subject property cannot be accessed by vehicle.

3. Notification and Hearings: A change of value report will be generated by July 1 of the valuation year. Notices will then be mailed to all property owners having an increase in valuation, no later than ten working days after July 1 of the valuation year. These notices will show the appraised value, the classification(s) of the parcel, the assessed value, and a statement that the property owner has a right to appeal to the equalization board, including the dates when the equalization board will meet, and other requirements of Act 572 of 1999. The notice form shall be that found in the ACD rules or an alternative form approved by the ACD. ACD approval shall be in writing.

The taxpayer shall be given the opportunity to informally appeal the new assessed value. A taxpayer may file a complaint if the valuation of property has not increased or has decreased from the previous year. The taxpayer must petition to appeal before the equalization board by the third Monday in September, after which no petition for appeal will be accepted.

The County should project that 2% to 12% of all property owners will request a review of their appraisals with the reported national average being 5%.

4. Property Classifications: All property classifications shall be reviewed and revalued as required using accepted standards for mass appraisal practice.

5. C.A.M.A. and Data Accuracy Control: The County acknowledges that the C.A.M.A. system provides the county with complete computer-assisted mass appraisal support by providing cost, market and income valuation support. It is capable of assisting in valuation of residential, commercial, industrial, agricultural and special purpose real estate properties.

The countywide reappraisal Plan will have quality assurance, performance analysis, and accuracy control for data entry.

(A) Quality assurance is the primary responsibility of the records control section. This section will check all property record cards for missing data, etc., returning all incomplete or incorrect record cards to the field section for correction.

(B) Performance analysis will be accomplished using a C.A.M.A. system or by means of manual calculations necessary for comparative analysis.

(C) Accuracy control will be the responsibility of personnel (in-house or contractor) who receive, store, dispense, monitor, and review the data.

6. Sales Questionnaire and Sales Data Collection Process: The County will develop a comprehensive data collection program using a sales questionnaire. This data and other data will be included from sources such as:

- (A) Buyers of Real Estate
- (B) Sellers of Real Estate
- (C) Real Estate Brokers
- (D) Mortgage Companies
- (E) Builders
- (F) Real Estate Sales Listings (e.g. multiple listing services)
- (G) ACD Sales Verification Form

The sales questionnaire phase will be ongoing throughout the cycle. In the field, a detailed interview will be conducted (when possible) with the resident in lieu of an interior inspection of each home. When data is in doubt a postage-paid questionnaire will be left on the door if no one is at home and the data collector has left the neighborhood.

Since the data collection will occur over an extended period and property characteristics may change during that period, a sales data maintenance program will be established.

7. Employee Training and Education: A training program will be developed which will teach basic procedures. Actual on the job training will be provided by in-house or contractor personnel to both new employees and on a continuing basis to existing employees. Additionally, appraisers must attend IAAO or Assessment Coordination Department courses necessary for attaining and maintaining levels of professional accreditation.

8. Employee Accreditation: Employees will be accredited in the Training and Certification Program provided by the Assessment Coordination Department.

9. Newly Discovered and Constructed Property: The county will be responsible for the appraisal of new construction and newly discovered property. The county shall maintain a list and dollar summation of that amount. Opinion based appraisal determinations shall be documented in such a way that changes in value will not appear before the valuation year. New construction or newly discovered property shall be valued by the existing methods until the valuation year.

EFFECTIVE PLANNING

The County acknowledges that it has utilized and adhered to the following precepts in the development of this Plan and that it will also utilize and adhere to the following precepts in the implementation of this Plan:

Performing an in-house reappraisal is a major undertaking for any county, and should not be approached in a rushed or casual manner. One key element to a successful reappraisal effort is adequate planning. Poor planning for a reappraisal is usually the result of the county attempting to plan a reappraisal around current staffing levels. If the county has failed to maintain property values with current staff, over the course of several years, a plan to reappraise thousands of real estate parcels over the course of eighteen to twenty months with those same employees is unlikely to be successful. A more appropriate approach is for the county to determine necessary staff levels based on the amount of appraisal work that must be completed in a fixed amount of time.

The following pages are to be utilized by the county to design a Plan which will ensure adequate manpower and other necessary resources available. The county should be acutely conscious of the following:

(1) Budgetary Considerations - The preparer of the Plan should be aware of the fact that in most cases, budgetary constraints will not allow a reappraisal to begin until January of a particular year. County budgets for a fiscal year (January through December) are established in November of the preceding year. If a county fails its ratio in August, and must hire new employees to conduct a reappraisal, it is unlikely the county would have excess funds available to shift to the assessor's budget to immediately begin hiring new employees, purchasing additional computer hardware, fund additional office space, etc. Therefore, in most cases, field work for an in-house reappraisal can not have a beginning point earlier than January 1 of the following year.

(2) Time Frame - State statutes allow a maximum of 60 months to complete the reappraisal. Those 60 months should be divided by the county into two major segments, those being; Phase 1 - data collection and entry (prior to May 1 of the fifth year), and, Phase 2 - property valuation (January 1 through June 30 of the fifth year) and the appeals process (July 1 through approximately September of the fifth year).

(3) Expected productivity - Will vary somewhat from one location to the next. A county with a high number of industrial properties will expect a smaller number of parcels to be reviewed and entered daily, while a county with a high percentage of mobile homes might expect higher than ordinary production levels.

(4) Utilizing Current Staff - Many assessors offices are fortunate to have qualified employees on staff who are knowledgeable about real estate appraisal, and can make significant contributions to a reappraisal of real estate. Often, other current employees have had at least a minimum of training regarding reappraisal, and could also participate. However, if those employees are moved

to a reappraisal project, care should be taken that their current job responsibilities are not forgotten or abandoned. For example, if a personal property clerks' job description is changed to reappraisal data entry, who will take over the responsibility of personal property assessments?

(5) Employee Qualifications - Those persons responsible for determining quality of construction or effective age (review appraisers) shall be qualified as a level 3 appraiser, or higher, as determined by the Appraiser Training and Certification Program.

Those persons responsible for determining final values shall be a level 4 or higher appraiser, as determined by the Appraiser Training and Certification Program.

EXPECTED PRODUCTION LEVELS

In order to properly plan a reappraisal, a county must have some idea of how much work product each employee is expected to contribute daily. In the "Personnel Needs" section of the Plan, the county must assign expected daily production levels for different tasks using the following information. NOTE: These production levels were established by the 1185 Rules Committee, which was made up of County Assessors, Appraisal Contractors, and ACD personnel.

FULL REAPPRAISAL PROGRAM USING DATA GATHERERS AND REVIEW APPRAISERS

Entry of Sales Data	100		
Residential		Commercial	
Quantitative data collection	25	Data collection	10
Qualitative data collection	50	Physical data entry	20
Physical data entry	40	Data entry review	30
Data entry review	250	Valuation	20
Valuation	200		

REVIEW APPRAISAL PROGRAM USING SINGLE APPRAISERS

Entry of sales data	100		
Residential		Commercial	
Physical data collection	40	Data collection	10
Physical data entry	100	Physical data entry	20
Data entry review	250	Data entry review	30
Valuation	200	Valuation	20

REVIEW APPRAISAL PROGRAM USING DATA GATHERERS AND REVIEW APPRAISERS

Entry of sales data	100		
Residential		Commercial	
Quantitative data collection	25	Data collection	10
Qualitative data collection	75	Physical data entry	20
Physical data entry	100	Data entry review	30
Data entry review	250	Valuation	20
Valuation	200		

PERSONNEL NEEDS

COUNTY ACKNOWLEDGMENT: the County acknowledges that the following analysis has been determined and set the personnel required for the successful implementation of this Plan and the staff determined to be necessary will be employed at the designated times.

_____ COUNTY
**IN HOUSE REAPPRAISAL
PERSONNEL NEEDS WORKSHEET**

SECTION 3

INSPECTION AND DATA COLLECTION - MARKET VALUE PARCELS

RESIDENTIAL/COMMERCIAL

3a. Total number of market value parcels. _____ / _____

3b. Number of workdays available from project beginning _____ to January 1 of the valuation year.
(# months X 17 work days per month) _____ / _____

3c. Number of market value parcels appraiser is expected to inspect and gather physical data daily. _____ / _____

3d. Appraisers necessary to inspect market value parcels.
(3a divided by 3b, divided by 3c) _____ / _____

3e. Total appraisers necessary to inspect residential and commercial market value parcels. _____

_____ COUNTY
**IN HOUSE REAPPRAISAL
PERSONNEL NEEDS WORKSHEET**

SECTION 4

APPRAISAL INFORMATION REVIEW - MARKET VALUE PARCELS

RESIDENTIAL/COMMERCIAL

4a. Total number of market value parcels. _____/_____

4b. Number of workdays available from project beginning _____ to January 1 of the valuation year.
(# months X 17 work days per month) _____/_____

4c. Number of market value parcels review appraiser is expected to review daily. _____/_____

4d. Review appraisers necessary to review market value parcels physical data.
(4a divided by 4b, divided by 4c) _____/_____

4e. Total review appraisers necessary to review residential and commercial market value parcels physical data. _____

_____ COUNTY
IN HOUSE REAPPRAISAL

PERSONNEL NEEDS SUMMARY

PHASE 1 - INSPECTION, PHYSICAL DATA COLLECTION, AND COMPUTER DATA ENTRY FOR ALL REAL ESTATE PARCELS BY JANUARY 1 OF THE VALUATION YEAR.

TASK PERSONNEL REQUIRED

Section 1 - Inspection and Data Collection - Agri (1)_____

Section 2 - Appraisal Information Review - Agri (2d)_____

Section 3 – Inspection and Data Collection - Md. Val. (3e)_____

Section 4 - Appraisal Information Review - Mkt. Val. (4e)_____

Section 5 - Data Entry (5e)_____

Section 6 - Support Personnel (6b)_____

PERSONNEL NEEDS - PHASE I **TOTAL**_____

PHASE 2 - ESTABLISHING APPRAISED VALUES JANUARY 1 THROUGH JUNE 30, AND THE APPEALS PROCESS JULY 1 THROUGH APPROXIMATELY SEPTEMBER OF THE VALUATION YEAR.

Section 7 - Valuation Process (7g)_____

PERSONNEL NEEDS - PHASE 2 **TOTAL**_____

**CURRENT EMPLOYEES WHO WILL WORK EXCLUSIVELY
ON COUNTYWIDE REAPPRAISAL**

Employee _____

Qualifications _____

Reappraisal Tasks _____

Current Job Responsibilities _____

To Be Assumed By _____

Employee _____

Qualifications _____

Reappraisal Tasks _____

Current Job Responsibilities _____

To Be Assumed By _____

Employee _____

Qualifications _____

Reappraisal Tasks _____

Current Job Responsibilities _____

To Be Assumed By _____

Employee _____

Qualifications _____

Reappraisal Tasks _____

Current Job Responsibilities _____

To Be Assumed By _____

Employee _____
Qualifications _____
Reappraisal Tasks _____
Current Job Responsibilities _____
To Be Assumed By _____

Employee _____
Qualifications _____
Reappraisal Tasks _____
Current Job Responsibilities _____
To Be Assumed By _____

Employee _____
Qualifications _____
Reappraisal Tasks _____
Current Job Responsibilities _____
To Be Assumed By _____

Employee _____
Qualifications _____
Reappraisal Tasks _____
Current Job Responsibilities _____
To Be Assumed By _____

BUDGETING FOR IN-HOUSE REAPPRAISAL

The following pages, entitled "In House Reappraisal - Budget", should provide a detailed accounting of anticipated costs for an in-house reappraisal program. Historically, most counties have not maintained appraisal personnel necessary for systematic real estate revaluation programs. As a result the expense of performing ten years of appraisal work in the next three years may be alarming to many county officials.

Readers of the Plan should be aware that the reappraisal expenses shown on the following pages are typically in addition to the assessors normal budget.

Care should be taken to not underestimate salaries necessary to retain qualified personnel. A county would be ill advised to anticipate hiring someone for an appraisal position, sending that person to appraisal classes, and expect to then keep a trained real estate appraiser on staff unless the county is willing to pay a competitive salary.

IN-HOUSE REAPPRAISAL - BUDGET - PHASE ONE

PHASE ONE - PERSONNEL EXPENSES

DATA COLLECTORS () From Personnel Needs Worksheet

Annual Salary Plus	Monthly		Number		Project		Personnel
Fringe Benefits (/12)	Expense	(X)	Personnel	(X)	Months	(=)	Expense

REVIEW APPRAISERS ()

Annual Salary Plus	Monthly		Number		Project		Personnel
Fringe Benefits (/12)	Expense	(X)	Personnel	(X)	Months	(=)	Expense

DATA ENTRY ()

Annual Salary Plus	Monthly		Number		Project		Personnel
Fringe Benefits (/12)	Expense	(X)	Personnel	(X)	Months	(=)	Expense

SUPPORT PERSONNEL ()

Annual Salary Plus	Monthly		Number		Project		Personnel
Fringe Benefits (/12)	Expense	(X)	Personnel	(X)	Months	(=)	Expense

PROJECT COORDINATOR ()

Annual Salary Plus	Monthly		Number		Project		Personnel
Fringe Benefits (/12)	Expense	(X)	Personnel	(X)	Months	(=)	Expense

TOTAL PERSONNEL EXPENSE - PHASE ONE _____

PHASE ONE - NON-PERSONNEL EXPENSES

Vehicle Expense or Mileage Reimbursement for Appraisers _____

Office Rent _____

Utilities _____

Telephone _____

Appraisal Supplies (Door hangers, aerial photos, appraisal cards, maps,
Computer printout paper, miscellaneous supplies) _____

Computer Hardware _____

Computer Support _____

TOTAL NON-PERSONNEL EXPENSE _____

TOTAL REAPPRAISAL EXPENSE - PHASE ONE
(PERSONNEL AND NON-PERSONNEL EXPENSES) _____

IN HOUSE REAPPRAISAL - BUDGET - PHASE TWO

PHASE TWO - PERSONNEL EXPENSES

APPRAISERS ()							
Annual Salary Plus	Monthly		Number		Project		Personnel
Fringe Benefits (/12)	Expense	(X)	Personnel	(X)	Months	(=)	Expense
_____	_____		_____		_____		_____

SUPPORT PERSONNEL ()							
Annual Salary Plus	Monthly		Number		Project		Personnel
Fringe Benefits (/12)	Expense	(X)	Personnel	(X)	Months	(=)	Expense
_____	_____		_____		_____		_____

PROJECT COORDINATOR ()							
Annual Salary Plus	Monthly		Number		Project		Personnel
Fringe Benefits (/12)	Expense	(X)	Personnel	(X)	Months	(=)	Expense
_____	_____		_____		_____		_____

TOTAL PERSONNEL EXPENSE - PHASE TWO _____

PHASE TWO - NON-PERSONNEL EXPENSES

Vehicle Expense or Mileage Reimbursement for Appraisers _____

Office Rent _____

Utilities _____

Telephone _____

Appraisal Supplies (Door hangers, aerial photos, appraisal cards, maps, Computer printout paper, miscellaneous supplies) _____

Computer Hardware _____

Computer Support _____

TOTAL NON-PERSONNEL EXPENSE _____

**TOTAL REAPPRAISAL EXPENSE - PHASE TWO
(PERSONNEL AND NON-PERSONNEL EXPENSES)** _____

TOTAL REAPPRAISAL EXPENSE - PHASE ONE AND PHASE TWO

PLANNED PROGRESS REPORT

As part of this plan, the County will submit a Planned Progress Report which will list anticipated progress of the reappraisal by month. The form and specific requirements for this report will be prescribed by the ACD.

MONTHLY PROGRESS REPORTS

As part of this plan, the county agrees to provide a monthly progress report to ACD, detailing work completed that month. The form and specific requirements for this report will be prescribed by the ACD.

REQUISITE SIGNATORIES

The County acknowledges that under A.C.A. 26-26-307, the County must file a reappraisal plan with ACD. No one county official has been charged with that responsibility under the law. The parties hereto recognize that the filing of an acceptable Plan and the implementation of that Plan is the joint responsibility of the County Officials, and the success or failure of the Plan is dependent on the cooperation and effort of the County Officials, the Municipal Officials and School Superintendents, and that each person whose signature appears on this Plan has fully read and understands its terms and the commitment of the County, the cities and the schools and their resources to the successful implementation of this Plan. Further, that the County Officials and others signing this document agree to assist in its implementation within the parameters of their official positions.

To qualify a Plan for consideration, it must at a minimum be signed by the County Assessor, County Judge and the Appraisal Manager. Signatures of the County Board of Equalization members, County Quorum Court members, and the superintendents of each school district are also requested. In the event one of the aforementioned members of the County does not sign the Plan, the Assessor must certify that the member (s) received a copy of the Plan.

Signature pages for County Officials, and School Superintendents follow.

SIGNATURE PAGE: COUNTY ASSESSOR

(County Assessor signs here)

Signature

(Print name)

SIGNATURE PAGE: COUNTY JUDGE

(County Judge signs here)

Signature

(Print name)

SIGNATURE PAGE: COUNTY QUORUM COURT MEMBERS

(Quorum Court Members sign here)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

SIGNATURE PAGE: COUNTY SCHOOL SUPERINTENDENTS

(School Superintendents sign here)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____