

**MINUTES OF THE VAN BUREN COUNTY COMMISSION
VAN BUREN COUNTY, TENNESSEE**

The Van Buren County Commission met in a Regular Meeting on January 19, 2026 at 6:00 p.m. at the Van Buren County Administrative Facility & Justice Center. The following action was taken as recorded in Minute Book, "U".

Call to Order

Sheriff Michael Brock called the Meeting to Order.

Roll Call

Members present: Michael Chandler, Cale Crain, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, and Tommy Frady. Michael Woodlee was absent.

Also present: County Attorney Howard Upchurch, County Mayor David Sullivan, County Clerk Lisa Rigsby, and Jay Williams with zoom and Several Citizens of Van Buren County.

Prayer

Dusty Madewell led us in prayer.

Pledge

Chairman Cale Crain led us in the Pledge of Allegiance.

Minutes from the Full Commission Meeting on December 15, 2025 as printed.

Terry Hickey made a motion, seconded by Dusty Madewell to approve the Minutes from the Full Commission Meeting on December 15, 2025. All agreed by voice vote. No changes to any yes vote. Motion passed.

Committee A Minutes from January 5, 2026.

Committee A Report

January 5, 2026

Roll Call: Terry Hickey, Terry Hodges, Jordan Delong, Cale Crain, & Tabitha Denney all present.

Motion made by Terry Hodges and second by Terry Hickey to move \$743.28 from 101-44170- misc. refunds to line item 101-54110-187 overtime for reimbursement for overtime. Roll call with all members voting yes. Routine budget amendment completed monthly if needed.

Motion made by Cale Crain and second by Jordan Delong to move \$650.00 from line item 101-54210-499 TCI Grant to line 101-54110-196 in-service training. Roll call with all members voting yes.

Old Business

Compactor and containers have all arrived and awaiting wiring completion and inspection by State.

New Business

Motion made by Cale Crain and seconded by Terry Hodges to move \$1,396.00 from 390002 line 101-51300-317 data processing to cover a new printer for the administrative office. Roll call with all members voting yes.

Motion made by Cale Crain seconded by Terry Hickey to move \$2,209.11 from fund 116 Solid Waste 39000 to 116-55732-717 maintenance equipment to cover the shipping and handling of containers. Roll call with all members voting yes.

Motion made by Terry Hodges and seconded by Jordan Delong to move \$8,600.00 from 101-34510 reserve account to 101-51600-317 data processing. Transfer funds to update server in the Register of Deeds office. With all members voting yes.

Committee A members reviewed Solid Waste contract with RTS, Fall Creek Falls and Van Buren County Solid Waste. Mayor Sullivan to clarify the charge of a drop off fee and a haul fee. Decision to be made at Full Commission Meeting.

Sheriff Brock brought to Committee A the review from Emerald Resource for completely new surveillance cameras within the jail and the exterior of the grounds. Sheriff Brock is to see if emerald resource is a State approved Contractor.

Motion made by Terry Hickey and seconded by Jordan Delong two accept the bid of \$95,412 from Cumberland Family Care to cover primary care services at the Van Buren County Department of Corrections. Roll call vote with all members voting yes.

Cale Crain made the motion to adjourn and Terry Hodges seconded.

Committee A Chairman Tabitha Denney brought forward action that needs to be taken by the Full Commission from the Committee A Meeting on January 5, 2026.

Budget Amendment for overtime in the amount \$743.28.

Tabitha Denney made a motion, seconded by Terry Hodges to move \$743.28 from 101-44170 misc. refunds to line item 101-54110-187 overtime for reimbursement for overtime. This is a routine budget amendment completed monthly when needed.

Upon roll call: Michael Chandler, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Cale Crain voted yes. No changes to any yes vote. Motion passed. **Budget Amendment as following:**

Van Buren Co. Executive
2025-2026

BUDGET AMENDMENT

General Fund
101 General Fund

Function	Obj.	Description	Explanation	Debit	Credit
44170 54110	187	Misc Refunds Overtime		\$ 743.28	\$ 743.28
			Total	\$ 743.28	\$ 743.28

Overtime Reimbursement for Sheriff's Office

Van Buren County Trustee
Miscellaneous Receipt

User: Beth Simmons
Date/Time: 12/16/2025 8:02 AM

Date: 12/16/2025
Initials: BS
Drawer: 2 Beth's Cash Drawer
Group: Trustee

Receipt Number: 483
Transaction Total: 743.28
Trans. Total Tendered: 743.28
Change: 0.00

Transaction No:	149834	Description	VBC SHERIFF - TDDTF REIMBURSEMENT		
Amount:	\$743.28	Object	FOR OVERTIME		
Revenue Code	44170	Miscellaneous Refunds	Cost	Allocation	Receipt Item Amount
				101 - County General	\$743.28
Received of	Payment Type	Payment No	Amount		
DD STATE OF TN	Direct Deposits		\$743.28		

Original

Overtime Hours Worked December 2025

PLEASE PREPARE AMMENDMENT.

THANKS,

BS

12/16/25



Invoice

A Division of United Tactical Systems, LLC
 28101 Ballard Drive, Unit F
 Lake Forest, IL 60043
 (260)478-2500

Invoice Number: 0102784-IN
 Invoice Date: 12/01/2025

Page: 1

UTS recommends that PepperBall® Systems are deployed only after appropriate training. It is the responsibility of the purchasing agency to ensure proper training has taken place. We offer live instruction for a nominal fee. Please visit our website at www.PepperBall.com for training classes in your area, contact Domestic sales toll-free at 877-887-3773 or International sales 858-228-1439 or email us at Sales@PepperBall.com.

B Van Buren County Sheriff's Office
 PO Box 217
 I Spencer, TN 38585
 L USA
 L Customer No: 15-0004532

S
 H
 I
 P

Sales Order No.:	Taxable: N	Purchase Order: CC/Training
Order Date:	Pmt Terms: Net 30 Days	Ship Via:
Salesperson: KLB	Ship Date: 12/02/2025	FOB:

Ordered	Shipped	BO	Part Number	Description	Price	UM	Ext Price
1	1	0	/TRAINING	Training Fee Instructor/Armorer Certification Knoxville, TN/December 1 - 2, 2025 Josh Stone	650.000	\$	650.00

These items are controlled by the U.S. government and authorized for export only to the country of ultimate destination for use by the ultimate consignee or end-user(s) herein identified. They may not be resold, transferred, or otherwise disposed of, to any other country or to any person other than the authorized ultimate consignee or end-user(s), either in their original form or after being incorporated into other items, without first obtaining approval from the U.S. government or as otherwise authorized by U.S. law and regulations.

TRACKING:
 Thank you for choosing Genuine PepperBall® Products!
 If you have any questions please contact us at: (858) 638-0236

Payment Information
 Pmt Type: CC XXXXXXXXXXXX4897
 Tran ID: 20102KMGY Auth No: 007522
 Date: 11/24/2025 Time: 11.735

**Credit Card payment subject to 3% fee
 Excludes Training**

Net Invoice:\$	650.00
Less Discount:\$	0.00
Freight:\$	0.00
Sales Tax:\$	0.00
Invoice Total :\$	650.00
Less Deposit\$	0.00
Less CC PMT: \$	650.00
USD Invoice Balance: \$	0.00

voted yes. No changes to any yes vote. Motion passed. **Budget Amendment as following:**

VAN BUREN COUNTY
 PO BOX 217
 SPENCER, TN 38585
 (931) 946-2314

Purchase Order No. 09450

DATE	REQUISITION NO.
10-23-2025	

TO *Paid 12/8/25*

Pepper Ball

SHIP TO

Sheiff

101-54110-196

M. Brock					
		<i>Pepper Ball - Instructor</i>		<i>650</i>	<i>00</i>
		<i>Course, Deputy Stone</i>			

1. Please send _____ copies of your invoice.
2. Order is to be entered in accordance with prices, delivery and specifications shown above.
3. Notify us immediately if you are unable to ship as specified.
4. Our order number must appear on all invoices, packages and correspondence.

WHITE - ORIGINAL
 YELLOW - DUPLICATE

Printed by Brady Printing Co.

AUTHORIZED BY:
David Sullivan

Budget Amendment for Data Processing in the amount of \$1,396.00

Tabitha Denney made a motion, seconded by Michael Chandler to move \$1,396.00 from 39000 line 101-51300-317 data processing to cover a new printer for the administrative office.

Upon roll call: Michael Chandler, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Cale Crain voted yes. No changes to any yes vote. Motion passed. **Budget Amendment as following:**



Sales Proposal
For
Van Buren Co Executive
Friday, January 2, 2026

Proposal Information

If you are receiving this proposal for budgetary purposes, please add 10% to the final proposal cost to cover any fiscal year increases.

Hardware

Miscellaneous Components	
(1) Laserjet Enterprise Printer M607n	1,250.00
The paper path is different than previous HP models. You have to stack your checks differently	
*Checks need to enter the printer face up.	
Miscellaneous Components Total	1,250.00
Total Hardware Cost	\$1,250.00

Miscellaneous

Setup & Configuration	
(1) Setup & Configuration	146.00
Setup & Configuration Total	146.00
Total Miscellaneous Cost	146.00

Total Proposal Cost: \$1,396.00

Prices are good for thirty (30) days. Contact the Marketing Department for price renewal.

Budget Amendment for Maintenance Equipment in the amount of \$2,209.11

Tabitha Denney made a motion, seconded by Kenny Smith to move \$2,209.11 from Fund 116 Solid Waste 39000 to 116-55732-717 maintenance equipment to cover the shipping and handling of containers.

Upon roll call: Michael Chandler, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Cale Crain voted yes. No changes to any yes vote. Motion passed. **Budget Amendment as following:**

Solid Waste Contact (No action was taken by the Full Commission)

Committee A members reviewed the Solid Waste contract with RTS, Fall Creek Falls and Van Buren County Solid Waste. Mayor David Sullivan will need to get more clarification on the charge of a drop off fee and a haul fee. **(This matter will be brought back up at the next Full Commission Meeting)**

**Van Buren Co. Executive
2025-2026**

**Solid Waste
Fund 116**

Function	Obj.	Description	Explanation	Debit	Credit
39000 55732	717	compactors maintenance equipment	to cover rest of cost to cover rest of cost	\$ 2,209.11	\$ 2,209.11
			Total	\$ 2,209.11	\$ 2,209.11

New Surveillance Cameras within the Jail and Exterior Grounds

Sheriff Brock brought to Committee A the review from Emerald Resource for completely new surveillance cameras within the Jail and the exterior of the grounds. Sheriff Brock stated at the Full Commission meeting that Emerald Resource is not a State approved Contractor. After discussion on this matter Tabitha Denney made a motion, seconded by Michael Chandler for Sheriff Brock to solicit bids for new surveillance cameras within the Jail and the exterior of the grounds. All approved by voice vote. 0-opposed. No changes to any yes vote. Motion passed.

Cumberland Family Care Contract with the Van Buren County Jail (\$95,412.00)

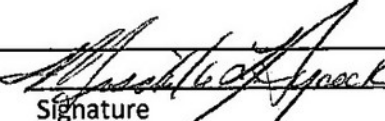
Tabitha Denney made a motion, seconded by Terry Hickey to approve to accept the bid of \$95,412.00 from Cumberland Family Care to cover Primary Care Services at the Van Buren County Department of Corrections.

Upon roll call: Michael Chandler, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Cale Crain voted yes. No changes to any yes vote. Motion passed. **Contract from Cumberland Family Care for Services at the Van Buren County Department of Corrections as following:**

Contract Bid for Primary Care Services/Van Buren County Dept of Corrections
Submitted by: Mischelle L. Aycock, Administrator
Cumberland Family Care, PC - Van Buren Clinic
February 1, 2026 through January 31, 2027

For the delivery of primary care services to inmates serving at the Van Buren DOC

<i>Expense Category - Position/Services</i>	<i>Allocation Description</i>	<i>Monthly</i>	<i>Annual</i>
I. Contract Services Provided By Cumberland Family Care, PC			
* Mid-level Provider (Nurse Practitioner or Physician Assistant)	.15 FTE (average 325 hrs/yr; 6hrs /wk)	1,820	21,840
* LPN (Licensed Practical Nurse) onsite care	1.0 FTE (2080 hrs/yr;40/wk)/LPN	3,987	47,840
**Administrative Expense (See included expenses below)	Flat Fee	1,519	18,232
Contract Monthly/Annual Charge		7,326	87,912
II. Contract Fee per Inmate Visit (based on average of 25 visits/mo			
Inmate Medical Visits w/Provider (est expense is calculated on an average of 25 visits/mo @\$25/visit)		625	7,500
Inmate Medical Nurse Visits	No Charge	-	-
Contract Monthly/Annual Charge		625	7,500
III. Additional Services and Equipment at No Charge to Contract			
After Hours On-call Service (nurse/MD)	No Charge	-	-
General Medical Supplies and Exam Room Equipment	No Charge	-	-
Office Equipment/Computers/Copy/Print/Fax	No Charge	-	-
Contract Monthly/Annual Charge Including a Maximum of 25 visits/month @ \$25.00/Visit		\$ 7,951	\$ 95,412
* Clinical Personnel: expense includes clinical documentation time in the eHR for all care and coordination of care, and; allocation % for the employee benefits and payroll taxes.			
** Administration/Supply Expenses:			
eHR/eCW - electronic health records and security			
Litefoot Technology, LLC/IT Security, Gmail, Server vendor			
Laptop Computer and Other IT Hardware			
Worker's Compensation			
Malpractice Liability Coverage			
Cyber Insurance Coverage			
Medical Director, Midlevel Supervision (Physician), Nurse Supervision (Nurse Manager)			
CFC (Administrative and Billing Services)			
Medical records processing and referrals			
Staff Clinical Training and Certifications - (CPR, OSHA, HIPAA, Title VI)			
IV. Other Services Provided - Expenses Additional to Contract			
a. Outsourced Labs - Testing provided by Lab Corps	Labs - account billed to CFC per agreement with Lab Corps at discount rate of 50% passed on to the DOC	Discount	50%
b. In-house physician specific consultation	Billed at \$50/15 min	As requested by DOC	
c. Pre-employment and requested physicals for all staff		\$25/physical	
III. Contract Exclusions			
Prescriptions Pharmaceuticals - Discounted medications received from IHS Pharmacy			
OTC medication is provided in-house in bulk at discounted rates from IHS Pharmacy			
Diagnostic Imaging - Discounted contract with MobileX USA			
Behaviorial Health Services and Specialty Care			
Dental Services			
Inmate transportation or ER Services			


 Signature _____ Date 11/11/2025
 Mischelle L. Aycock, Administrator

Contract with RTS for Fall Creek Falls State Park

This matter will be revisited at the next Full Commission Meeting. No action taken.

Tennessee Notary Public Applications for David Chandler, Lesa Bouldin, Kathryn Bailey, Matthew Bailey, Kristen Cox and Crystal Mills.

Committee Chairman Cale Crain ask for approval to amend line 8 on the agenda to add Karla Hutson to the Notary renewals. Terry Hodges made a motion, seconded by Michael Chandler to approve. All agreed by voice vote. 0-opposed. Motion passed.

Tabitha Denney made a motion, seconded by Kenny Smith to approve the Tennessee Notary Public Applications for David Chandler, Lesa Bouldin, Kathryn Bailey, Matthew Bailey, Kristen Cox, Crystal Mills, and Karla Hutson. All approved by voice vote. 0-opposed. No changes to any yes vote. Motion passed.

Old Business

Budget Amendment for Data processing in the amount of \$8,600.00, this matter was tabled.

Terry Hickey made a motion, seconded by Jordan Delong to bring off the table the budget amendment, Fund 101 to cover data processing for the Register of Deeds Office. All approved by voice vote. 0-opposed. No changes to any yes vote. Motion passed.

Tabitha Denney made a motion, seconded by Terry Hickey to approve the \$8,600.00 for the data processing budget amendment as presented.

Upon roll call: Michael Chandler, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Cale Crain voted yes. No changes to any yes vote. Motion passed. **Budget Amendment as presented:**

Van Buren Co. Executive
2025-2026

General Fund
Fund 101

Function	Obj.	Description	Explanation	Debit	Credit
34510 51600	317	reserve account data processing	to update server	\$ 8,600.00	\$ 8,600.00
			Total	\$ 8,600.00	\$ 8,600.00

New Business

Road Superintendent Randy Oakes was present at the Full Commission Meeting requesting a new line item added and moving of Funds. (131-63100-141 titled Foreman) Terry Hickey made a motion, seconded by Jordan Delong to approve as presented.

Upon roll call: Michael Chandler, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Cale Crain voted yes. No changes to any yes vote. Motion passed. **Request as following:**

Reappraisal 5-years Plan & Resolution for Year 2026

Property Assessor Darlene Hale was present at the Full Commission requesting approval of the 2026-2031 Reappraisal and Resolution for the 5 year plan. Terry Hickey made a motion, seconded by Kenny Smith to approve the Reappraisal Plan and Resolution for 2026 as presented.

*Van Buren County Highway Department
P.O. Box 106
Spencer, Tennessee
38585*

January 19, 2026

To the Honorable Van Buren County Commissioners:

The Van Buren County Highway Department request acknowledgement of adding a line item to the Account **131-63100 (Operation and Maintenance of Equipment)**.

131-63100-141 Titled **Foreman**. Line item will be added and utilized to support the newly titled Foreman's salary of **\$17.25**, at which time we are seeking approval from Commission for the .20 added to compensate for greater workload and responsibility. This will be created within the **same account**; no extra monies will be required to make this adjustment. The total amount budgeted for account 131-63100 will remain the same.

The funds will be shifted to this new position as follows:

<u>FUND</u>	<u>ACCOUNT-OBJ</u>	<u>DESCRIPTION</u>	<u>DEBIT</u>	<u>CREDIT</u>
131	63100-149	LABORERS	\$20,000.00	
131	63100-141	FOREMAN		\$20,000.00

This new position will be utilized beginning, pay period, January 1- 15 2026.

With the Commission meeting being after the first payroll of the calendar year, we will not begin the new title pay until after this meeting and will owe this Employee back pay on the next payroll, for 90 hours @ .20 in the total amount of: \$18:00.

Randy Oakes



Van Buren County
Highway Superintendent

Upon roll call: Michael Chandler, Jordan Delong, Tabitha Denney, Terry Hickey, Terry Hodges, Dusty Madewell, Kenny Smith, Tommy Frady, and Cale Crain voted yes. No changes to any yes vote. Motion passed: **Reappraisal 5-year Plan & Resolution as following:**

5- YEAR

REAPPRAISAL PLAN

Van Buren County

SUBMISSION DATE:

1 JANUARY 2026

ASSESSOR OF PROPERTY

Darlene Hale

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1ST INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2027

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
306	1,472	24	124	1,926	25.5%

MAPS TO BE INSPECTED FOR 2027

1" = 400' Maps	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	

1" = 100' Maps	007B, 007C, 007L, 008D, 008K, 010N, 012C, 023N, 023O	

1" = 50' Maps		

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	25.5%
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% OF PARCELS CHECKED FOR QUALITY CONTROL

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

2ND INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2028

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
489	1,060	59	118	1,726	22.8%

MAPS TO BE INSPECTED FOR 2028

	030, 031, 032, 033, 034, 035, 036, 037, 038, 039, 040	
1" = 400' Maps		

	030B, 030C, 030F, 030G, 030I, 030K, 030L, 030O, 039D	
1" = 100' Maps		

1" = 50' Maps		

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	22.8%
---	--------------

% OF PARCELS CHECKED FOR QUALITY CONTROL

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

3RD INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2029

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
172	1,567	18	71	1,828	24.2%

MAPS TO BE INSPECTED FOR 2029

1" = 400' Maps	041, 042, 043, 044, 045, 046, 047, 048, 049, 050, 051, 052, 053, 054, 055, 056

1" = 100' Maps	043D, 046O, 048C, 048G, 049G, 049J, 051H

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR: 24.2%

% OF PARCELS CHECKED FOR QUALITY CONTROL

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

4TH INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2030

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
173	1,776	54	83	2,086	27.6%

MAPS TO BE INSPECTED FOR 2030

1" = 400' Maps	057, 058, 059, 060, 061, 062, 065, 066, 067, 068, 069, 070, 071, 072, 073, 074,	
	075, 076, 077, 078, 079, 080, 081, 083, 084, 085, 086, 087, 088, 089	

1" = 100' Maps	067F, 083G, 083K	

1" = 50' Maps		

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	27.6%
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% OF PARCELS CHECKED FOR QUALITY CONTROL

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

5TH INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2031

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
				0	0.0%

MAPS TO BE INSPECTED FOR 2031

1" = 400' Maps		

1" = 100' Maps		

1" = 50' Maps		

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	0.0%
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% OF PARCELS CHECKED FOR QUALITY CONTROL

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

VAN BUREN COUNTY

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

YEAR 1	1926	25.5%
YEAR 2	1726	22.8%
YEAR 3	1828	24.2%
YEAR 4	2086	27.6%

NARRATIVE INFORMATION --- VISUAL INSPECTION

A. **Field Inspectors:** The assessor's office will utilize trained, competent field personnel to measure and list all types of improvements in the field. Assistance may be requested from the Division of Property Assessments (DPA) upon encountering any special or unique improvements where additional expertise is needed.

B. **Training Recommended:** The assessor's office will participate in DPA, CTAS, and/or TnAAO seminars, workshops, and courses relating to current procedures and valuation of properties.

C. **Quarterly Progress Reports:** The assessor's office will provide a quarterly progress report to the DPA that accurately documents progress achieved during the reporting period. This report will show the number of parcels reviewed, current data entry status, and a listing of the maps that have been reviewed.

D. **Accuracy of All Attributes:** Both land and improvements will be reviewed on every parcel during the review phase for accuracy and completeness. This includes the physical attributes of the land, such as topography, and tree lines that may have changed since the last inspection cycle.

E. **Changes to Parcels:** Any new structures, additions, and remodeling will be keyed in the current file to maintain fairness and equity among all property owners. Changes held until reappraisal or future years, if any, will be nominal in nature. Review will be considered complete when changes have been entered into the CAMA system.

D. **Geographic Areas Assigned:** Annual visual inspection of parcels are defined for each year in this report. The inspection of all rural, urban, commercial and exempt properties will be completed by the end of the cycle explained within this report.

F. **Map Maintenance Schedule and Explanations:** Map maintenance will be worked on a daily basis, with the CAMA file being current at all times. Sales verification procedures will comply with procedures outlined in current publications of the DPA.

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

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

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. It is further understood that DPA assistance will generally be prioritized first for 6- and 5-year reappraisal cycle counties and lastly for 4-year reappraisal cycle counties.
- 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.

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

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

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

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

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

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

Is your county currently on the IMPACT system? Yes No

Do you plan to change to another system? Yes No

If so, list the name and the date: _____

_____ Date

ASSESSOR'S PERSONNEL ASSIGNMENT

POSITION # 1	
TITLE	PROPERTY ASSESSOR
NAME	Darlene Hale
YEARS OF SERVICE	14
PHASE RESPONSIBILITY	ALL PHASES OF THE REAPPRAISAL PROGRAM
POSITION # 2	
TITLE	FIELD REVIEW
NAME	Dewayne Brock
YEARS OF SERVICE	9
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION
POSITION # 3	
TITLE	
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	
POSITION # 4	
TITLE	
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	
POSITION # 5	
TITLE	
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

Darlene Hale
ASSESSOR OF PROPERTY (Signature)

1-19-2026
DATE

David Sells
COUNTY MAYOR / EXECUTIVE (Signature)

1-19-26
DATE

John Fran
CHAIRMAN, COUNTY COMMISSION (Signature)

1/19/2026
DATE

ATTACHED RESOLUTION FOR 4 OR 5 YEAR CYCLES?
YES NO
DATE SUBMITTED TO STATE BOARD OF EQUALIZATION:
DATE _____

RESOLUTION NO. 502

**RESOLUTION AUTHORIZING
A CONTINUOUS FIVE (5) YEAR REAPPRAISAL CYCLE**

WHEREAS, Tenn. Code Ann. § 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, Tenn. Code Ann. § 67-5-1601 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 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 Van Buren 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 Van Buren County, meeting in regular session on this the 19th day of January, 2026, that:

PURSUANT to Tenn. Code Ann. § 67-5-1601, reappraisal shall be accomplished in Van Buren County by a continuous five (5) year cycle beginning July 1, 2026, 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 2031.

Adopted this 19th day of January, 2026.

APPROVED:

Mauiel Sullivan
County Mayor (or Executive)

ATTEST:

Lisa Riggsby
County Clerk



MEMORANDUM OF UNDERSTANDING

between

Van Buren County and The Division of Property Assessments

DATE:

1/19/26

TO:

Darlene Hale, Assessor of Property

David Sullivan, County Mayor (or Executive)

RE:

Van Buren County 5 Year Reappraisal Program

FROM: Tennessee Comptroller of the Treasury
Division of Property Assessments

The purpose of this memorandum of understanding is to clarify the areas of responsibility for all parties involved in the reappraisal of Van Buren County. It is intended to express the requirements needed to successfully complete reappraisal and to define the extent of involvement expected of the Comptroller's 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.

Tenn. Code Ann. § 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, or the SBOE 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 § 67-5-1601(a)(1). The resources available to the Division of Property Assessments enable 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 that accomplishes reappraisal in accordance

with standards and procedures prescribed by the Division of Property Assessments. The reappraisal plan must include all specific items identified in this memorandum of understanding.

I. County Responsibility

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.

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 where market evidence supports it. 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 achieve acceptable analysis results. Outbuildings and Yard Items (OBYs) will be valued using standard abbreviations and updated cost tables. The cost tables will be developed from nationally recognized cost services and calibrated to the local market. 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 (neighborhood) 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 maintained in the assessor of property's office for review and use in appeals. Rural land will be valued using the rural land valuation tables. Appropriate sales analysis must be conducted to produce a rural land schedule and 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 Natural Resources Conservation Service (NRCS) 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. All rural market area (neighborhood) 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 from the market to calculate an indication of value by the income approach. 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 unit of comparison, 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 (neighborhood) delineation codes will be verified to determine if they need to be revised due to changes in the market.

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-assisted techniques. The assessor of property will maintain all analyses and sales information used in the valuation of small tracts for review and appeal purposes. All market area (neighborhood) delineation codes that influence 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 reappraisal plan 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 maintains a publication entitled *Property Assessor's Procedures for Sales Data Collection and Verification* to guide assessors through this process. These procedures will be followed to ensure the necessary accuracy in sales analysis. Any attempt to influence the results of the analysis by inaccurate sales verification must be avoided. The quality of the final statistical analysis depends on the integrity of the sales file, and every effort should be made to ensure its accuracy. The assessor of property will maintain 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 otherwise 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 utilizes statistical standards developed by the International Association of Assessing Officers (IAAO) for evaluating the results of reappraisal programs. The reappraisal program should be completed with these standards as the goal. Failure to meet these standards indicate 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 bias. 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 acceptable standards, said results will be reported to the State Board of Equalization for appropriate action.

E. Data Quality Reports: 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 identify and resolve errors found on data quality reports. Typically, this information is produced from the assessor of property's computer file and analyzed locally. Counties utilizing the state computer-assisted mass appraisal (CAMA) system may contact Division of Property Assessments staff for assistance as needed to generate data quality reports. Counties operating independent CAMA systems are expected to accomplish this without Division assistance.

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.

G. Organization and Management: The completion of a successful reappraisal program is dependent upon the ability of the assessor of property to organize work activities and to manage employees throughout the reappraisal cycle. Any reappraisal plan must consider topics including but not limited to: staffing (both in quantity and in assignment of duties), training, quality control, and office space.

H. Approval of any cycle other than a 6-year cycle: The assessor of property in any county that plans a 1,2,3,4, 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.

II. Division of Property Assessments' Responsibility:

Tenn. Code Ann. § 67-5-1601 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 Assessments' statutory responsibilities include providing technical assistance and ensuring the accuracy of the reappraisal program. All counties conducting reappraisal programs accept the condition of limited involvement from the Division of Property Assessments and 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 staff members of the Division of Property Assessments. The amount of technical assistance to be provided by the Division of Property Assessments will be determined after considering available resources and existing workload of county reappraisal programs scheduled during each year.

Examples of technical assistance to the assessor's office may include:

- Residential Base Rate Development
- Residential Analysis
- OBV Cost Tables Development
- Rural Land Schedule Development
- Homesite Analysis
- Commercial & Industrial Base Rate Development
- Income & Expense Analysis
- Commercial Market Analysis
- Industrial Property Appraisal
- Small Tract Sales Analysis
- Small Tract Pricing Guide Development
- Sales Adjustments Determination
- Sales Verification Instruction
- Unique Properties Appeal Preparation
- Data Preparation for Appeals Defense
- Overall Statistical Results Review
- Data Quality Reports Production
- Assessable Mineral Interest Valuation
- Assessable Leasehold Interest Valuation
- On-The-Job Training for Assessor's Staff
- Market Area (Neighborhood) Delineation Codes Review

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 of property will prepare a final value report at the end of the revaluation year 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; application of market adjustments; market area (neighborhood) delineation codes analysis; rural land sales analysis; small tract analysis; identification and valuation of unique properties; completeness of the sales file; quality of records developed for appeal defense; results of the statistical analysis; resolution of the data quality reports; and correctness of property characteristic data.

IV. Computer Appraisal System

In the event the assessor of property chooses to change the current CAMA 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

regarding 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) *Walter Sull* 1-19-24
Signature Date

Assessor of Property *Dorlene Hale* 1-19-2024
Signature Date

Appraisal Supervisor _____
Div. of Property Assessments Signature Date

Area Appraisal Manager _____
Div. of Property Assessments Signature Date

Assistant Director _____
Div. of Property Assessments Signature Date

Rescheduled date for the next County Commission Meeting.

Next County Commission Meeting is scheduled for February 23, 2026 at 6:00 p.m.

Comments from the General Public

The Full Commission went into Executive Session with all leaving the Commission Room except the County Attorney, Mayor Sullivan and Full Commission.

Adjournment

Terry Hickey made a motion, seconded by Michael Chandler to adjourn. All agreed by voice vote. Motion passed. Meeting adjourned at 6:55 p.m.

Chairman Cale Crain
Rigsby

County Clerk Lisa