

DECEMBER 8, 2025

BE IT REMEMBERED THAT A REGULAR MEETING OF THE County Legislative Body for the County of Lauderdale and State of Tennessee was held at the Courthouse in the town of

Ripley, on the 2nd Monday in December, on the 8th day of said month, and year

OF OUR LORD TWO THOUSAND TWENTY FIVE, present and presiding

Maurice Gaines, County Mayor, Lea Turnbow, County Clerk,

Quorum of Commissioners:

Lawrence Andrews, Mark Ballard, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson, Kaye Jordon, Brain Maclin, Dale McCaslin, Terry Mills, Eugene Pugh, Joe Pursell, Reed Sanders Jr., Tommy Sanders, Dan Ungerecht Jr., and Susan Worlds.

ABSENT: Sherry Jones, Todd Rankin, Erin Smith, and Lowell Tillman Jr.

CALL TO ORDER

Brian Kelley, Lauderdale County Sheriff, called the December 8, 2025, Lauderdale County

Commission Meeting to Order at 6:00 p.m.

OPENING PRAYER

Invocation was given by Commissioner J. Pursell.

PLEDGE OF ALLEGIANCE

Pledge to the Flag of the United States of America was given by the members of the Lauderdale

County Legislative Body.

APPROVAL OF MINUTES

On motion by Commissioner T. Sanders and seconded by Commissioner S. Worlds it was ordered that the minutes of the November 2025 meeting be approved by voice vote.

SAID MOTION PASSED ON VOICE VOTE.

REQUEST FOR APPROVAL – 2026 MONTHLY EMPLOYEE HEALTH INSURANCE

PREMIUMS

On motion by Commissioner J. Pursell and seconded by Commissioner K. Jordon it was ordered that the following premiums be approved by roll call vote.

YES	Lawrence Andrews, Mark Ballard, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson, Kaye Jordon, Brian Maclin, Dale McCaslin, Terry Mills, Eugene Pugh, Joe Pursell, Reed Sanders Jr., Tommy Sanders, Dan Ungerecht Jr., and Susan Worlds.
NO	
ABSENT	Sherry Jones, Todd Rankin, Erin Smith and Lowell Tillman Jr.

19 Ayes, 0 Nays, and 4 Absent

Blue Cross Blue Shield of TN/Network S

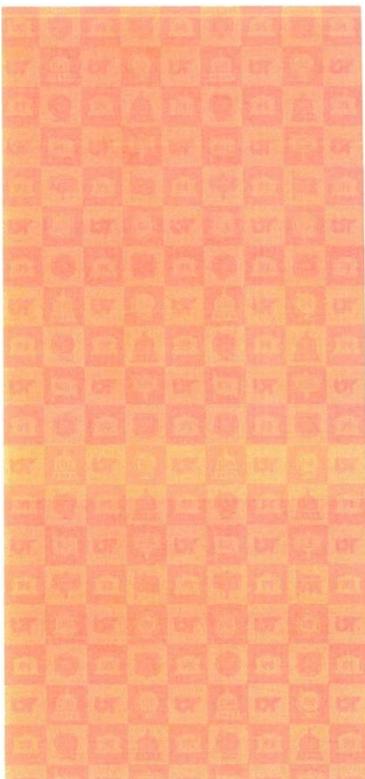
Premium Single \$159.22 w/Deductible \$500, Deductible maximum out of pocket \$900

Premium Family \$395.12 w/Deductible \$1,000, Deductible maximum out of pocket \$1,800

SAID MOTION WAS PASSED ON ROLL CALL VOTE.

REAPPRAISAL UPDATE – ASSESSOR’S OFFICE

Jason Chrestman, Lauderdale County Property Assessor, and Taylor Coker, CTAS, discussed the impacts of reappraisals and ratios on property tax.



The Impacts of Reappraisals and Ratios on Property Tax



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

Why should we consider more frequent reappraisals?

- Taxpayers will benefit from smaller, incremental increases over shorter reappraisal cycles.
- Eliminate ratio adjustments to Tax Relief payments and value appeals.
- Improve budget forecasting and help stabilize revenues.
- Current market value implies frequent revaluation.
- Appraisal uniformity and equity tend to break down over time.
- Realize assessment growth sooner (new construction and sales)
- Shorter reappraisal cycles will eliminate one of the equalization ratio adjustments to personal property and public utility assessments.

2025 Ratios

RATIO STUDY COUNTY (38)		REAPPRAISAL COUNTY (20)		CVU COUNTY (3)			
COUNTY	RATIO	COUNTY	RATIO	COUNTY	RATIO		
ANDERSON	1.0000	FENTRESS	0.8847	LAUDERDALE	0.7317	ROANE	1.0000
BEDFORD	0.6222	FRANKLIN	0.7870	LAWRENCE	0.8186	ROBERTSON	0.9218
BENTON	1.0000	GIBSON	1.0000	LEWIS	1.0000	RUTHERFORD	0.8462
BLED SOE	0.6627	GILES	0.7535	LINCOLN	1.0000	SCOTT	0.8085
BLOUNT	0.8357	GRAINGER	0.5414	LOUDON	0.6500	SEQUATCHIE	0.7890
BRADLEY	1.0000	GREENE	0.7696	MCMINN	0.7617	SEVIER	0.5422
CAMPBELL	1.0000	GRUNDY	0.7684	MCNAIRY	0.7559	SHELBY	1.0000
CANNON	0.8067	HAMBLEN	1.0000	MACON	0.8205	SMITH	0.8086
CARROLL	1.0000	HAMILTON	1.0000	MADISON	0.7857	STEWART	1.0000
CARTER	0.5752	HANCOCK	0.7638	MARION	0.6694	SULLIVAN	1.0000
CHEATHAM	1.0000	HARDEMAN	0.8094	MARSHALL	0.7773	SUMNER	1.0000
CHESTER	1.0000*	HARDIN	0.8250	MAURY	0.7918	TIPTON	0.8926
CLAIBORNE	0.7169	HAWKINS	0.5940	MEIGS	0.6243	TROUSDALE	0.7395
CLAY	0.6994	HAYWOOD	1.0000	MONROE	0.8085	UNICOI	0.7248
COCKE	1.0000	HENDERSON	0.7914	MONTGOMERY	1.0000	UNION	0.8959
COFFEE	0.7564	HENRY	1.0000	MOORE	1.0000	VAN BUREN	0.6136
CROCKETT	1.0000*	HICKMAN	0.7046	MORGAN	0.5394	WARREN	1.0000
CUMBERLAND	0.7570	HOUSTON	0.7479	OBION	0.8700	WASHINGTON	1.0000
DAVIDSON	1.0000	HUMPHREYS	0.7703	OVERTON	1.0000	WAYNE	1.0000*
DECATUR	1.0000	JACKSON	0.5989	PERRY	0.5680	WEAKLEY	0.8525
DEKALB	0.5968	JEFFERSON	1.0000	PICKETT	0.7205	WHITE	1.0000
DICKSON	1.0000	JOHNSON	0.6223	POLK	0.7244	WILLIAMSON	1.0000
DYER	1.0000	KNOX	0.7167	PUTNAM	0.6242	WILSON	0.6854
FAYETTE	1.0000	LAKE	1.0000	RHEA	1.0000		

*Chester, Crockett, and Wayne counties are CVUs with calculated appraisal ratios of 0.6629, 0.6827, and 0.6761 respectively. Their appraisal ratio will be at 1.0000 once update factors are approved by SBOE and applied by CPA.

Non-shaded counties required no action due to either a countywide revaluation or ratio study having been performed in 2024.

Recent Changes to Reappraisal Cycles

County	Reappraisal Cycle	
	Previous	New
Anderson	5	4
Benton	5	4
Blount	4	3
Davidson	4	3
Hardeman	5	4
Hardin	5	4
Knox	4	2
Lawrence	6	4
Roane	5	4
Smith	5	4
Sullivan	4	2
Weakley	5	4
Williamson	4	3

One-year, step adjustments to reappraisal cycles are common as counties transition to more frequent reappraisals.

Real Property vs Personal Property and Public Utilities

Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed Public Utilities
Land Buildings Yard Improvements	Business furniture, fixtures, equipment, vehicles, raw materials	All property owned by public utilities and transportation companies
Residential 25% Commercial 40% Industrial 40% Farm 25%	Commercial TPP 30% Industrial TPP 30%	Real 55% Personal 55%
Reviewed by Assessor's staff	Self-reported annually by business owner	Self-reported annually by business owner
Reassessed every 4-, 5-, or 6-years	Reassessed Annually	Reassessed Annually
Equalized during Reappraisal	Equalized by ratio between Reappraisals	Equalized by ratio between Reappraisals

Purpose of Ratio Adjustments

- Ratio adjustments equalize the **annually** assessed personal property and public utility assessments with the **delayed** locally assessed real property.
- Ratio adjustments will always reduce personal property and public utility assessments.

More Frequent Reappraisals

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

(a)(1) Reappraisal shall be accomplished in each county by a continuous six-year cycle comprised of an on-site review or photo of each parcel of real property over a five-year period, or, upon approval of the state board of equalization, by a continuous four-year cycle comprised of an on-site review or photo of each parcel of real property over a three-year period, followed by revaluation of all such property in the year following completion of the review period. Alternatively, if approved by the assessor and adopted by a majority vote of the county legislative body, the reappraisal program may be completed by a continuous five-year cycle comprised of an on-site review or photo of each parcel of real property over a four-year period followed by revaluation of all such property in the year following completion of the review period. **The board may consider a plan submitted by an assessor which would have the effect of maintaining real property values at full value as defined by law on a schedule at least as frequent as outlined in this section.**

Why Should We Consider More Frequent Reappraisals?

Current Market Value Requires Frequent Revaluation

In a dynamic market, property values should be updated regularly to reflect current conditions. Conventional wisdom suggests that frequent adjustments to property values are essential to maintain alignment with market trends. With advancements in mass appraisal software and technology, more frequent reappraisals are now feasible, offering a more accurate and timely reflection of market shifts.

Appraisal Uniformity and Equity Over Time

Appraisal uniformity and equity can deteriorate as time passes. Frequent reappraisals ensure that pricing indicators like construction costs and acreage pricing are updated regularly promoting fairness and consistency across property valuations. Accurate appraisals are critical to the viability of property taxes, as they ensure equitable property assessments.

Eliminating Equalization Ratios

A four-year reappraisal cycle would eliminate the need for one of the equalization ratios applied to personal property and public utility assessments. These adjustments often result in a significant loss of revenue for taxing jurisdictions. Regular reappraisals help restore consistency, making budget planning more stable and predictable by eliminating the financial impact created by the equalization adjustments.

Smaller, Incremental Increases for Taxpayers

Shorter reappraisal cycles help prevent substantial property value increases from being concentrated into a delayed revaluation period. Long gaps between reappraisals have caused confusion and frustration among property owners, who are often faced with dramatic increases in their property values. By shortening the reappraisal cycle, property owners can prepare for smaller, more manageable value increases.

Fairer Tax Relief for Vulnerable Populations

Under current law, tax relief payments are subject to the equalization ratio, which inadvertently increases the tax burden for low-income elderly residents and disabled veterans. These individuals may end up paying more in taxes during years when the equalization ratio adjustment is applied. A four-year reappraisal cycle would eliminate this issue, ensuring that tax relief payments remain more stable and consistent for these vulnerable groups.

In summary, adopting more frequent reappraisals enhances fairness, accuracy, and stability in property tax assessments, benefiting both taxpayers and taxing jurisdictions alike.

SCHOOL BUSINESS

On motion by Commissioner R. Harris and seconded by Commissioner K. Jordon it was ordered that the following Budget Amendments be approved by roll call vote.

YES	Lawrence Andrews, Mark Ballard, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson, Kaye Jordon, Brian Maclin, Dale McCaslin, Terry Mills, Eugene Pugh, Joe Pursell, Reed Sanders Jr., Tommy Sanders, Dan Ungerecht Jr., and Susan Worlds.
NO	
ABSENT	Sherry Jones, Todd Rankin, Erin Smith and Lowell Tillman Jr.

19 Ayes, 0 Nays, and 4 Absent

GP 17 10/30/2025	General Purpose School Funds		
	7/1/2025-6/30/2026		
	SY 2025-2026		
			ISM
To Establish the CCEIS Budget for FY 25/26.			
Account Number	Description	REVENUE	EXPENDITURE
141			
49800	Transfer Between Funds	\$62,000.00	
141-72210-399-CCEIS	Other Contracted Services		\$40,000.00
141-72210-524-CCEIS	Professional Development		\$12,000.00
141-72210-429-CCEIS	Instructional Supplies		\$10,000.00
	Total	\$62,000.00	\$62,000.00
Prepared By:	<i>[Signature]</i>		
Board of ED Approval:	<i>[Signature]</i>		
County Commissions Approval:	<i>See Junbeaw</i>		
Accounting Entry:			
Reviewed By:			

GP 18 12/1/2025	General Purpose School Funds		
	7/1/2025-6/30/2026		
	SY 2025-2026		
			STC
Correctly Expense Travel for STC FY 25/26			
Account Number	Description	Increase	Decrease
141			
71100-524-ESS	Inservice/Staff Development		\$3,570.00
72210-524-ESS	Inservice/Staff Development	\$1,570.00	
72210-355-ESS	Travel	\$2,000.00	
71100-524-INL	Inservice/Staff Development		\$141.00
72210-355-INL	Travel	\$141.00	
	Total	\$3,711.00	\$3,711.00
Prepared By:	<i>[Signature]</i>		
Board of ED Approval:	<i>[Signature]</i>		
County Commissions Approval:	<i>See Junbeaw</i>		
Accounting Entry:			
Reviewed By:			

SAID MOTION WAS PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – GENERAL FUND-101

On motion by Commissioner D. Ungerecht and seconded by Commissioner J. Henson it was ordered that the following Budget Amendments be approved by roll call vote.

YES	Lawrence Andrews, Mark Ballard, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson, Kaye Jordon, Brian Maclin, Dale McCaslin, Terry Mills, Eugene Pugh, Joe Pursell, Reed Sanders Jr., Tommy Sanders, Dan Ungerecht Jr., and Susan Worlds.
NO	
ABSENT	Sherry Jones, Todd Rankin, Erin Smith and Lowell Tillman Jr.

19 Ayes, 0 Nays, and 4 Absent

**LAUDERDALE COUNTY COMMISSION
BUDGET AMENDMENTS
December 8, 2025**

FUND 101-County General				
No.	Function	Object Description	(-) Debit	(+) Credit
1	54210 -716	Jail-Law Enforcement Equipment		15,000
	46210	Law Enforcement Training Program	15,000	
2	54240 -309	Juvenile Services/SRO-Contracts w/Gov. Agencies		107,701
	39000	Reserves	107,701	
		<i>Refund for overpayment on SRO Grant rec'vd \$525,000 FY 24-25</i>		
		Grand Total Fund 101	122,701	122,701

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – LANDFILL FUND 207



LAUDERDALE COUNTY HIGHWAY DEPARTMENT
 Derek Kissell, P.E., Chief Highway Administrative Officer
 888 Asbury-Glimp Road
 Ripley, TN 38063
 Phone: (731) 635-9251
 Fax: (731) 221-0718

11/13/25

*Approved by
 Committee
 As
 Amendment*

November 13, 2025

To: Lauderdale County Solid Waste Committee

Subject: Request for Transfer of 2012 Hyundai 250-LC9 Excavator

Dear Committee Members,

The Lauderdale County Landfill requests the transfer of the 2012 Hyundai 250-LC9 excavator with 5100 hours from the Lauderdale County Highway Department. The proposed transfer amount is \$45,000.00, which reflects the value of the excavator for trade-in purposes.



Thanks

On motion by Commissioner J. Carmack and seconded by Commissioner D. Ungerecht it was ordered that the following Budget Amendments be approved by roll call vote.

YES	Lawrence Andrews, Mark Ballard, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson, Kaye Jordan, Brian Maclin, Dale McCaslin, Terry Mills, Eugene Pugh, Joe Pursell, Reed Sanders Jr., Tommy Sanders, Dan Ungerecht Jr., and Susan Worlds.
NO	
ABSENT	Sherry Jones, Todd Rankin, Erin Smith and Lowell Tillman Jr.

19 Ayes, 0 Nays, and 4 Absent

LAUDERDALE COUNTY COMMISSION
BUDGET AMENDMENTS
 December 8, 2025

FUND 207-Landfill			(-) Debit	(+) Credit
1	55754 -790	Landfill-Other Equipment <i>Excavator - from Highway Dept.</i>		45,000
	39000	Reserves	45,000	
Grand Total Fund 207			45,000	45,000

SAID MOTION PASSED ON ROLL CALL VOTE.

BUDGET AMENDMENTS – HIGHWAY DEPT.

On motion by Commissioner D. Ungerecht and seconded by Commissioner G. Edwards it was ordered that the following Budget Amendments be approved by roll call vote.

YES	Lawrence Andrews, Mark Ballard, Joe Carmack, Don Connell, Gene Edwards, Rob Harris, Danny Hartsfield, Jeff Henson, Ronnie Jackson, Kaye Jordon, Brian Maclin, Dale McCaslin, Terry Mills, Eugene Pugh, Joe Pursell, Reed Sanders Jr., Tommy Sanders, Dan Ungerecht Jr., and Susan Worlds.
NO	
ABSENT	Sherry Jones, Todd Rankin, Erin Smith and Lowell Tillman Jr.

19 Ayes, 0 Nays, and 4 Absent



LAUDERDALE COUNTY HIGHWAY DEPARTMENT
 Derek Kissell, P.E., Chief Highway Administrative Officer
 888 Asbury-Glimp Road
 Ripley, TN 38063
 Phone: (731) 635-9251
 Fax: (731) 221-0718

December 3, 2025

Lauderdale County Commission
 100 Court Square
 Ripley, TN 38063

Lauderdale County Highway Department Requests the following budget amendments:

Debit Account 49800 Transfers In \$45,000.00

Credit Account 68000-714 Highway Equipment \$45,000.00

Thanks,

Derek Kissell, P.E.
 Chief Highway Administrative Officer
 Lauderdale County Highway Department

SAID MOTION PASSED ON ROLL CALL VOTE.

BUILDING PERMITS REPORT

On motion by Commissioner T. Sanders and seconded by Commissioner J. Henson it was ordered that the Building Permits Report be approved by voice vote.

Permits November 2025

Total: 4 Permits, \$384.00

1 Mobile Home 2 Shop/Storage 1 Covered Porch

Respectfully Submitted,

Paul Hankins,

Lauderdale County Building Permits

SAID MOTION PASSED ON VOICE VOTE.

NOTARIES

On motion by Commissioner R. Harris and seconded by Commissioner J. Henson it was ordered that the following people be elected as Notary Publics for the term prescribed by law:

Shannon Blackwood	Rita Gillon	Aurelius Logan	Susan Worlds
Donna Buckner	Debra Gingery	Natalie Lovelace	
Kathy Dannelley	Katrina Henson	Joseph Smith	
John Gaines	Sandra Hutcherson	Bridget Worlds	

SAID MOTION PASSED ON VOICE VOTE.

ADJOURN

On motion by Commissioner J. Pursell and seconded by Commissioner J. Henson it was ordered that the Legislative Body adjourn at 6:32 p.m.

SAID MOTION PASSED BY VOICE VOTE.