



CHEYENNE JOHNSON
Assessor

Shelby County Assessor of Property

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March 25, 2009

The Honorable Deidre Malone
Shelby County Commission Chairman
160 North Main, Suite 619
Memphis, Tennessee 38103

Dear Chairman Malone,

The Assessor's Office has begun the 2009 reappraisal season. This is expected to be one of the most demanding reappraisal periods in many years, primarily because of the condition of the local economy. You have no doubt heard that many homeowners and business owners expect that the reappraised values of their properties will decrease from 2005 rates. However, this has not occurred in all neighborhoods or with all business properties. In fact, because of substantial rates of property value increases in 2005 and 2006, some properties show overall increases for 2009.

Because of this situation, we here at the Assessor's Office expect a dramatic increase in the number of informal reviews and appeals. Property owners have until July 31, 2009, to file a formal appeal, if valuation issues are not successfully resolved prior to this date.

This office has a staff of 151 employees as of March 1, 2009. This is a decrease from 155 employees on March 1, 2008. More significantly, this is a decrease from the 171 employees on staff on March 1, 2005, the beginning of the previous reappraisal period. We have been able to reduce staff because of the institution of new systems and improvements resulting in greater staff efficiency.

In addition, by resolution dated February 6, 2009, 16 unfilled positions in this office have been deleted from the personnel budget for this operating year. A few of these positions were crucial, however, this office will work diligently to absorb the workload, if possible.

Now, I have learned that as a further austerity measure, that the Commission is considering requiring further reductions in County employees and that this office will be required to lose five more full time employees. Given the expected controversial nature of this year's reappraisal and the resulting reviews and appeals, additional cuts in Assessor Office personnel would have a negative effect on our ability to make necessary corrections and successfully defend otherwise valid reappraisals. It should go without saying that any cuts that would hinder this office's ability to function successfully would have a far greater budgetary impact than the elimination of five very crucial positions for this office.

For the above reasons, I ask that there be no further cuts in the Assessor's personnel budget for this period which includes the next fiscal year.

Thank you for your assistance in this important matter.

Sincerely,

A handwritten signature in cursive script that reads "Cheyenne Johnson". The signature is written in dark ink and is positioned above the printed name and title.

Cheyenne Johnson
Shelby County Assessor

Cc: Mike Swift