



Tammy Blackburn, ASA, ARM-MTS

Accredited Senior Appraiser
Appraisal Review & Management
Machinery and Technical Specialties



American Society of Appraisers Member since 2003

Dual-Designated ARM-MTS

Reaccredited through February 2021

Expert Witness Testimony – Ad Valorem Taxation

2017: Value Adjustment Board, Hillsborough County, Florida
2017: Value Adjustment Board, Miami-Dade County, Florida
2017: Board of Assessment Appeals, Arapaho County, Colorado
2017: Board of Assessment Appeals, Douglas County, Colorado
2016: Value Adjustment Board, Osceola County, Florida
2016: Value Adjustment Board, Orange County, Florida
2016: Circuit Court, 8th Judicial Circuit, Alachua County, Florida
2016: Circuit Court, 9th Judicial Circuit, Orange County, Florida
2011: Value Adjustment Board, Polk County, Florida

Expert Witness Testimony – Other

2012: US Bankruptcy Court, Middle District of Florida

Additional Depositions

2014: Confidential due to divorce proceedings (not submitted into public record)

Special Magistrate, Tangible Personal Property, Florida Tax Appeal:

2012: Charlotte, Hernando, Lee, Manatee, Marion, Pinellas, Polk
2011: Citrus, Hernando, Hillsborough, Lee, Manatee, Marion, Pinellas, Polk
2010: Duval, Hernando, Lee, Marion, Osceola, Pasco, Pinellas, Polk
2009: Duval, Hernando, Lee, Marion, Osceola, Pinellas, Polk
2008: Brevard, Duval, Hernando, Lee, Marion, Osceola, Pinellas, Polk,
2007: Brevard, Duval, Lee, Marion, Osceola, Pinellas, Polk, Sarasota
2006: Hillsborough, Lee, Marion, Sarasota



Education:

Appraisal Review & Management, ARM-MTS designation

Oregon State University, Bachelor of Science

Uniform Standards of Professional Appraisal Practice (USPAP) w/mandatory updates bi-annually

American Society of Appraisers courses:

AR201: Appraisal Review and Management Overview

AR204: Appraisal Review and Management Reporting

ME201: Introduction to Machinery and Equipment Valuation

ME202: Machinery and Equipment Valuation Methodology

ME203: Machinery and Equipment Valuation – Advanced Topics and Case Studies

ME204: Machinery and Equipment Valuation – Advanced Topics and Report Writing

ME206: Appraisal of Inventory (taken twice with different teachers for broader applications)

American Society of Appraisers seminars:

Economic Obsolescence

Litigation Support and USPAP-Perfect Appraisal Reports

Introduction to ME207: Advanced Applications of the Cost Approach

ALL300/MD102: Appraisal Review for the Practicing Appraiser

MD103: Asset and Value Differences Among Disciplines

ME210: Report Preparation Course

Florida DOR Special Magistrate Training Course

ASA International Conference 2003, 2009 (appraisal educational sessions)

Dale Carnegie Leadership Training for Managers

Membership/Participation:

ASA Tampa Chapter offices held: President 2013-2014 / VP 2006-2008 / Secretary 2004-2006

Institute for Professionals in Taxation (IPT) Member, 2013-2015

Commercial Finance Association (CFA) Florida Chapter Member, 2012-2013

Turnaround Management Association (TMA) Member, 2006-2007, 2012-2013

Small Business Resource Network (SBRN) Member, 2012-2013

International Association of Assessing Officers (IAAO) presenter Jan 2010

Provided Appraisals for:

Appraisal Review & Management (ARM)

Ad Valorem (Tangible Personal Property Tax)

Financing / Collateral

Allocation of Purchase Price

Leasing

Sale Price Determination

Internal Audits

Valuation Models

Settlement / Litigation

Liquidation

Portfolio Management

Risk Assessment

Bankruptcy

Insurance



Sample List of Machinery & Equipment Appraisal Experience:

Manufacturing:	Dry Cleaning / Coin Laundry
Concrete & Precast Concrete	Embroidery
Construction Machinery	Environmental Clean-up / Testing
Modular Building Systems	Fitness / Exercise / Gymnasium
Plastics	Fire Prevention
Textiles	Furniture, Fixtures, & Equipment FF&E
Manufacturing / Assembly:	Hotel / Resort
Construction Equipment Engines	Imaging / Scanning
Modular Wall & Floor Production	IT, Networking
Motorcycle	Landscaping / Lawn Care / Pest Control
Semiconductor (FEOL and BEOL)	LNG / CNG-Powered Trucks
Non-Woven Bond Products	Machine Tools, CNC
Processing Plants:	Material Handling
Cement / Concrete	Medical Equipment / Medical Imaging
Chemical Plants	Metal Fabrication / Stamping
Ethanol	Military Vehicles
Fertilizer	Newspaper Presses
Food	Office Equipment
Mail Room	Packaging / Laminating
Construction Machinery:	Paper Converting
Road Construction	Phone Systems
Real Property Development	Photography
Horizontal Boring / Vac	Plastics
Underground Utility	Pollution Control
Highway Development / Signaling	Processing / Packaging Lines
	Restaurant, Bar, and Grill
Other Industries:	Recycling
Agriculture	Retail Store Fixtures
Amusement Park, Recreation	Robotics / Automation
Automobile (Vehicles, Fleet, Limo, Bus)	Semi Tractors / Trailers / Rolling Stock
Auto Repair Shop	Sewer / Plumbing Cleanup
Automation / Robotics	Solar Panel Farm
Bakery	Sporting Goods / Recreational
Boat / Yacht Transport	Tanning / Salon
Broadcast, TV Production Audio/Video	Taxidermy
Cable Broadcast (TV / Internet / Phone)	Testing / Measuring / Lab
Commercial Printing & Bindery	Veterinary
Compressed Natural Gas CNG Transport	Warehousing, Automated & General



Sample List of Inventory Appraisal Experience:

Athletic Apparel	Hardware
Automobile Parts	Kitchen & Bath Plumbing & Fixtures
Commercial Printing Equipment, Supplies	Military Equipment, Parts
Concrete Products / Precast Concrete	Newsprint
Consumer Electronics	Paper Converting
Costumes / Clothing	Pet Supplies
Fiberglass Production	Plumbing Supplies
Flooring	Printed Circuit Board (PCB)
Gift Sets	Rugs / Floor Coverings
Hardware	Swimming Pools, Supplies
Home Furnishings	Wine, liquor
Hotel Supplies	Manufacturing, Wholesale, & Retail
Industrial Pipes, Valves, Fittings	
Interior / Exterior Lighting	

Sample List of Valuation Model Experience:

Grocery/Supermarket Equipment	Distribution Center Equipment
Restaurant Equipment	Computer / IT Equipment

NOT RETAINED