

# DIVISION OF PROPERTY ASSESSMENTS

**JULY 1, 2018 - JUNE 30, 2019**

**T**o achieve success in administering Tennessee's Property Tax System, we hold to our Core Values in everything we do.

## **HONESTY - INTEGRITY - ACCURACY - RELIABILITY - ACCOUNTABILITY**

*The Core Values of the Division of Property Assessments are those values we hold which form the foundation on which we perform our work and conduct ourselves. We have many values, but some of them are so crucial, so important to us that throughout the changes in society, government, politics, and technology they are still the Core Values we will abide by. In an ever-changing world, Core Values are constant. Core Values are not descriptions of the work we do or the plans we implement to accomplish our mission. The Values underlie our work, how we interact with each other, and which strategies we employ to fulfill our mission. The Core Values are the basic elements of how we go about our work. They are the practices we use every day.*



*The mission of the Comptroller's Office is to make government work better.*

## **OUR GOALS ARE ...**

- To ensure the professional administration of property tax programs in all taxing jurisdictions pursuant to Tenn. Code Ann. §§ 67-1-201 through 67-1-514, and Tenn. Code Ann. §§ 67-5-101 through 67-5-1705.
- To ensure a standardized record-keeping system for all property tax records through the continued use of the division's computerized appraisal and tax billing system.
- To ensure an up-to-date and equitable property tax base in all taxing jurisdictions through continuing county reappraisal efforts and the maintenance of the division's computer assisted mass appraisal system, pursuant to Tenn. Code Ann. §§ 67-5-1601 through 67-5-1603.
- To ensure a high degree of competency and a broad base of appraisal knowledge through the division's Assessment Certification and Education Program.
- To administer the Property Tax Relief Program in a manner that all qualifying low-income elderly, disabled, disabled veterans and surviving spouses of disabled veterans will receive timely and accurate rebates pursuant to Tenn. Code Ann. §§ 67-5-701 through 67-5-704.
- To monitor and assist local jurisdictions with the Property Tax Freeze program pursuant to Tenn. Code Ann. § 67-5-705.
- To accomplish appraisal ratio studies in every county as determined by the State Board of Equalization and pursuant to Tenn. Code Ann. §§ 67-5-1604 through 67-5-1606.
- To monitor on-site review and valuation of properties, provide valuation assistance, develop valuation indexes and audit assessor performance in accordance with Tenn. Code Ann. § 67-5-1601.

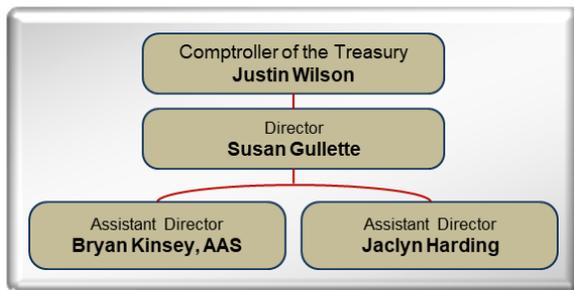
**2019 ANNUAL REPORT**

## ADMINISTRATION

The Administration section is responsible for managing the Assessor Certification and Education Program in addition to the development, implementation, and monitoring of the division's annual operating budget. Administration also oversees the annual strategic plan and risk assessment for the division.

- During Fiscal Year (FY) 2019, technical appraisal training was provided to 404 students through 19 courses and workshops that were held in various locations across the state.
- The County Equalization Board Seminars were attended by approximately 508 participants in 9 locations across the state.
- The Personal Property Seminars were attended by approximately 187 participants in 5 locations across the state.
- The Greenbelt Seminars were attended by approximately 174 participants in 4 locations across the state.
- The Tax Relief Seminars were attended by approximately 541 collecting officials in 9 locations across the state.
- The 2018 Assessor Retreat was attended by approximately 223 state and county government participants representing 73 counties from across the state.
- Currently, the Assessment Certification and Education Program has a total of 80 Tennessee Master Assessor (TMA) and 54 Tennessee Certified Assessor (TCA) certification holders, in addition to 5 Certified Assessment Evaluator (CAE), 11 Residential Evaluation Specialist (RES), 26 Assessment Administration Specialist (AAS) and 6 Cadastral Mapping Specialist (CMS) IAAO designation holders that are active.
- The Assessment Certification and Education Program awarded 6 TMA, 7 Assessment Level IV, 3 TCA, 10 Assessment Level II, and 23 Assessment Level I certifications this fiscal year.
- The State Board of Equalization will make incentive compensation payments (county employees only) to 4 CAE, 52 TMA and 23 TCA designation/certification holders in good standing.

### Property Assessments Organization



## GIS/MAPPING

- **GIS/Mapping** is comprised of 10 employees located in the DPA Nashville office and one in the Knoxville DPA office. Local Government develops and uses Geographic Information Systems (GIS) technology to assist the division and local assessors of property in daily operations. GIS/Mapping serves as the liaison to the U.S. Census Bureau's Local Redistricting Data Program. Using census data, the section produces local maps, as well as publishes county commission district and voting precinct maps. The GIS/Mapping section also assists Tennessee's counties with maintenance of property ownership maps.
  - ◆ Improved Basic Mapping course to incorporate GIS into the course content
  - ◆ Provided GIS training and support to counties across the state
  - ◆ Supported GIS technologies across multiple divisions of the Comptroller's office

- ◆ Collaborated with TDOT to improve timeliness of aerial imagery used in various applications and provided to assessors' offices
- ◆ Continued preparations for the 2021 redistricting effort
- ◆ Revived the Land Use Model project and released associated maps and data online for public consumption
- ◆ Developed and began testing GeoViewer, a new GIS/CAMA application that will ultimately go into service in DPA and assessors' offices across the state
- ◆ Published GeoNews, a quarterly newsletter used to educate and inform users of GIS technologies in assessment offices
- ◆ Created Tax Relief Story Maps to provide Tax Relief information in a geospatial application online for public consumption

## SYSTEMS

- **The Integrated Multi-Processing of Administrative and CAMA Technology (IMPACT)** system is a statewide computer-assisted mass appraisal (CAMA) system in use by 84 of Tennessee's 95 counties. IMPACT is a modern, web-based application that provides assessors' offices with the ability to appraise and assess both real and personal property in the administration of the local property tax. Through continuous upgrades and other enhancements, IMPACT ensures an "evergreen" CAMA system for local and state officials alike.

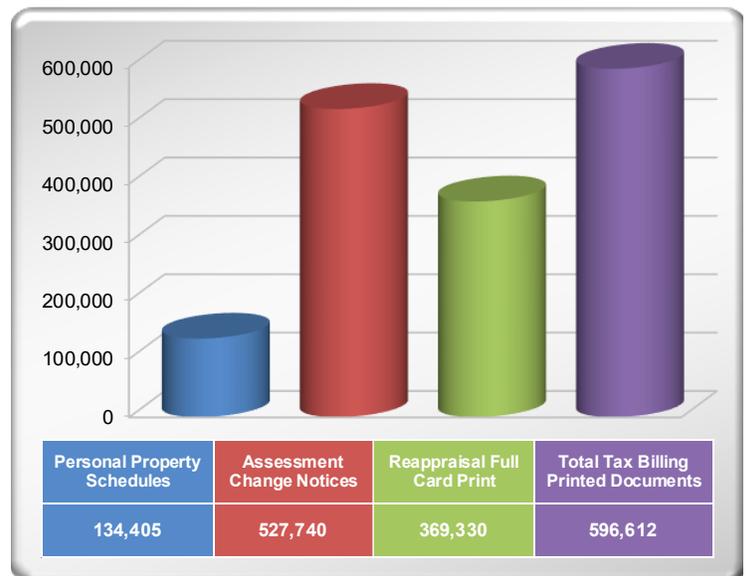


- **Assessment Systems** is comprised of 9 employees located in the DPA Nashville office. Assessment Systems assists both county and city local tax authorities with the preparation of their annual tax billing documents and data, generating an estimated \$2,024,573,070 in revenue for these jurisdictions.

### ◆ IMPACT

- ✓ Printed 134,405 personal property schedules
- ✓ Printed 527,740 assessment change notices
- ✓ Printed 369,330 reappraisal full county cards
- ✓ Printed 192,057 property tax roll pages (24 parcels per page)
- ✓ Printed 300,647 property tax notices
- ✓ Printed 103,908 property tax receipts

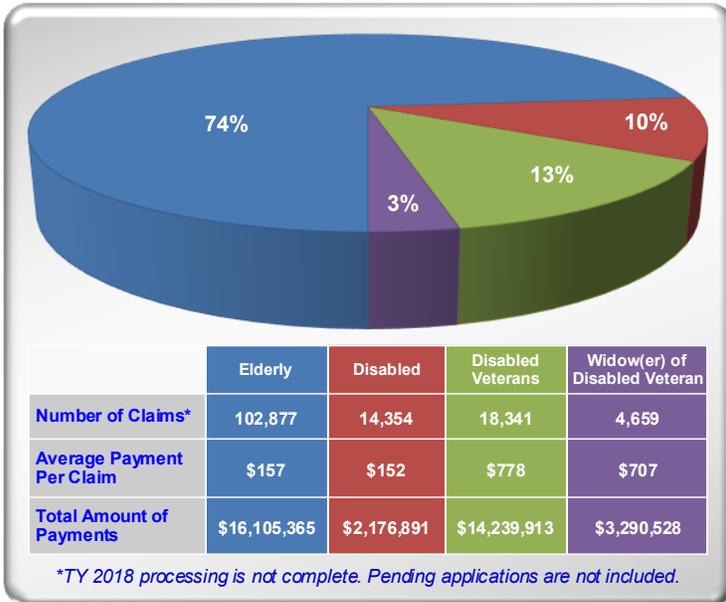
### 2018 Parcels/Records Processed by Assessment Systems



- **Property Tax Relief** is comprised of 13 employees located in the DPA Nashville office that process all Tax Relief applications statewide. The Property Tax Relief Program helps pay the taxes or a portion of an elderly, disabled, disabled veteran or widow(er) homeowner's taxes who meet the criteria.
  - ◆ For FY 2019, \$41.2 million was appropriated for the Tax Year (TY) 2018 Tax Relief Program. The pie chart (below) represents the dollar amount paid to each classification across the state.
  - ◆ The Tax Relief Program sent out over 138,000 vouchers to returning applicants to assist with property taxes for TY 2018.
  - ◆ Received over 19,000 new applications for TY 2018
  - ◆ Approved over 140,000 claims for TY 2018 totaling over \$35 million

### Percentage of Tax Year 2018 Tax Relief Claims by Classification

*This chart represents claims. An applicant may have both a county and city claim.*



- **Property Tax Freeze** was enacted in 2007, and since its enactment, the Property Tax Freeze Program has been adopted by 23 counties and 33 cities across the state.

## SPECIAL PROJECTS

- Work accomplished relative to special projects during FY 2018-2019:
  - ◆ Field Mobile data collection app for IMPACT
    - ✓ Data preparation for Field Mobile implementation was completed for all IMPACT counties.
    - ✓ DPA field staff and systems analysts have implemented Field Mobile in the majority of counties and are nearing completion.



*The map in Field Mobile shows the location of parcels assigned for data collection.*

- ◆ GIS
  - ✓ Managed extraction of data and building sketch images from IMPACT for use with GIS on a regular basis
  - ✓ Enhanced the IMPACT data set used with GIS applications
- ◆ IMPACT
  - ✓ Performed research and resolution of technical issues
  - ✓ Conducted testing of upgrades and new document management solution
- ◆ Tax Freeze
  - ✓ Presented Tax Freeze information to local governing bodies
- ◆ Legislation
  - ✓ Coordinated and produced fiscal notes for property tax legislation
  - ✓ Provided additional data and analysis for specific legislative requests
  - ✓ Tracked property tax legislation

## LEGAL SERVICES

The following is a summary of legislation that passed during the 2019 Session which will affect property tax administration.

### • Comptroller Legislation

- ◆ Public Chapter No. 10
- ◆ Public Chapter No. 59
- ◆ Public Chapter No. 63
- ◆ Public Chapter No. 100
- ◆ Public Chapter No. 102
- ◆ Public Chapter No. 118
- ◆ Public Chapter No. 120
- ◆ Public Chapter No. 355

### • Other Legislation Involving Property/Property Taxes

- ◆ Public Chapter No. 220
- ◆ Public Chapter No. 265
- ◆ Public Chapter No. 322
- ◆ Public Chapter No. 436
- ◆ Public Chapter No. 458

*Detailed information on this legislation can be found on the Tennessee General Assembly's website at [www.capitol.tn.gov](http://www.capitol.tn.gov).*

### Contact Us

#### **Division of Property Assessments**

Cordell Hull Building  
425 Fifth Avenue North  
Nashville, TN 37243  
615.401.7737

Comptroller's Fraud, Waste and Abuse Hotline:

**1.800.232.5454**

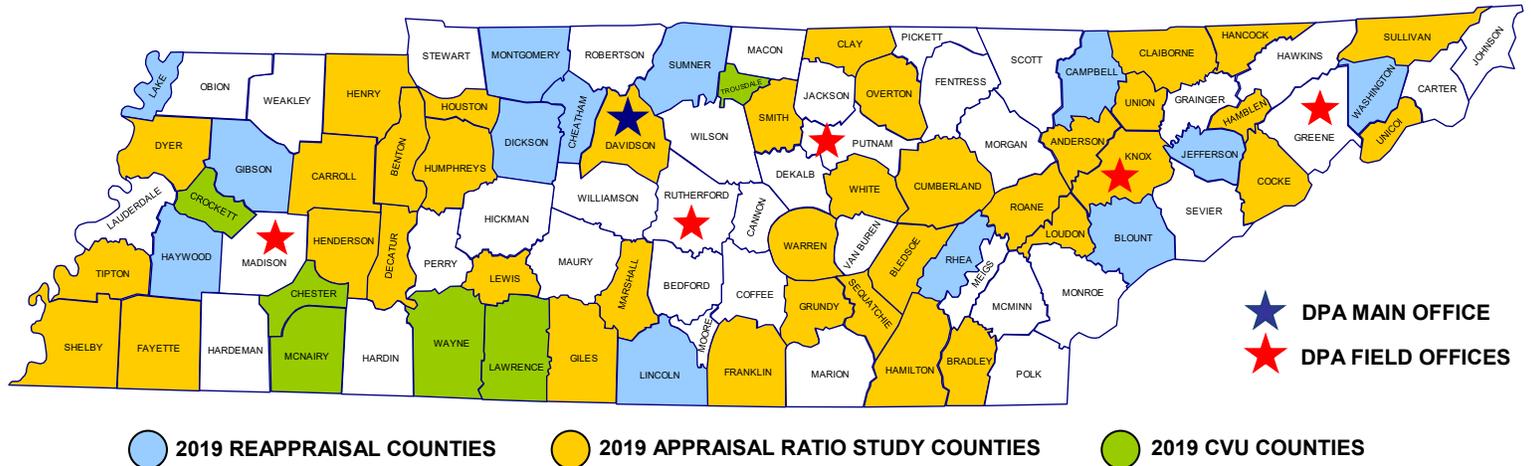
[www.comptroller.tn.gov/hotline](http://www.comptroller.tn.gov/hotline)

# FIELD OPERATIONS

Field Operations is comprised of 62 employees assigned to 2 assessment areas operating in 5 field offices located throughout the state, as well as in the DPA Nashville office. The field staff monitors the quality and quantity of annual maintenance and the visual inspection cycle and reappraisal programs performed by the assessors. In addition, Field Operations also provides technical assistance to assessors, develops current value updates, conducts appraisal ratio studies, and assists in defending property values in appeals as requested.

- Appraisal ratio studies were performed in 38 counties for 2019 pursuant to Tenn. Code Ann. §§ 67-5-1604 and 1605.

- Thirteen (13) counties were reappraised in accordance with reappraisal plans submitted by assessors of property and approved by the SBOE pursuant to Tenn. Code Ann. § 67-5-1601.
- Current Value Update analysis was performed in 6 counties in accordance with Tenn. Code Ann. § 67-5-1601.
- Monitoring activities were conducted in all 95 counties to ensure the accuracy of the property characteristic data, sales information, mapping and administrative functions.
- County personal property audit programs initiated in January 1998 continue to improve the uniformity and equity of personal property.



COUNTY	2018 PARCEL COUNTS	2019 APPRAISAL RATIOS	COUNTY	2018 PARCEL COUNTS	2019 APPRAISAL RATIOS	COUNTY	2018 PARCEL COUNTS	2019 APPRAISAL RATIOS
ANDERSON	38,025	0.8829	HAMILTON	155,918	0.8994	MORGAN	15,728	0.9763
BEDFORD	22,096	0.8580	HANCOCK	6,088	0.9857	OBION	20,124	1.0000
BENTON	16,425	0.9158	HARDEMAN	20,543	1.0000	OVERTON	15,168	0.8615
BLED SOE	11,635	0.8909	HARDIN	26,954	1.0000	PERRY	8,212	0.9690
BLOUNT	68,129	1.0000	HAWKINS	39,752	0.9593	PICKETT	5,940	1.0000
BRADLEY	49,249	0.8717	HAYWOOD	11,410	1.0000	POLK	13,098	1.0000
CAMPBELL	30,105	1.0000	HENDERSON	18,405	0.9115	PUTNAM	37,250	0.9526
CANNON	7,955	1.0000	HENRY	25,842	0.8970	RHEA	24,690	1.0000
CARROLL	19,524	0.9328	HICKMAN	18,466	1.0000	ROANE	36,270	0.8949
CARTER	32,870	0.9340	HOUSTON	6,408	0.8776	ROBERTSON	34,215	1.0000
CHEATHAM	21,392	1.0000	HUMPHREYS	13,269	0.9147	RUTHERFORD	108,577	1.0000
CHESTER	9,960	0.9444	JACKSON	9,001	0.9194	SCOTT	16,072	1.0000
CLAIBORNE	23,726	0.8914	JEFFERSON	34,482	1.0000	SEQUATCHIE	11,911	0.9334
CLAY	6,681	1.0000	JOHNSON	14,416	0.9721	SEVIER	82,122	0.8632
COCKE	25,908	0.8795	KNOX	195,448	0.8774	SHELBY	352,072	0.8808
COFFEE	30,585	1.0000	LAKE	3,916	1.0000	SMITH	12,599	0.8780
CROCKETT	10,014	0.9571	LAUDERDALE	13,910	0.9268	STEWART	12,046	0.9336
CUMBERLAND	66,291	0.9109	LAWRENCE	24,527	0.9167	SULLIVAN	87,165	0.8783
DAVIDSON	244,531	0.8477	LEWIS	7,978	0.8358	SUMNER	77,066	1.0000
DECATUR	13,816	0.9126	LINCOLN	19,369	1.0000	TIPTON	30,844	0.8653
DEKALB	17,984	0.9293	LOUDON	34,101	0.9049	TROUSDALE	4,973	1.0000
DICKSON	26,839	1.0000	MCMINN	31,041	1.0000	UNICOI	11,254	0.8363
DYER	21,481	0.8949	MCMINNY	18,790	0.9671	UNION	15,341	0.9013
FAYETTE	23,759	0.8945	MACON	13,910	1.0000	VAN BUREN	7,174	0.9557
FENTRESS	16,199	1.0000	MADISON	48,404	1.0000	WARREN	22,913	0.8656
FRANKLIN	25,310	0.8899	MARION	21,663	0.9424	WASHINGTON	60,829	1.0000
GIBSON	30,432	1.0000	MARSHALL	17,045	0.8200	WAYNE	13,018	0.9347
GILES	18,392	0.8840	MAURY	43,936	1.0000	WEAKLEY	20,263	1.0000
GRAINGER	16,322	0.9322	MEIGS	9,356	0.9348	WHITE	17,333	0.8927
GREENE	43,605	1.0000	MONROE	29,294	1.0000	WILLIAMSON	89,871	0.8903
GRUNDY	11,148	0.9610	MONTGOMERY	75,839	1.0000	WILSON	58,432	0.8592
HAMBLEN	31,098	0.8523	MOORE	3,963	1.0000	<b>TOTAL</b>	<b>3,367,500</b>	