



DIVISION OF PROPERTY ASSESSMENTS

2021 Annual Report



July 1, 2020 - June 30, 2021

Jason E. Mumpower
Comptroller of the Treasury



Justin P. Wilson
Comptroller Emeritus

Pursuant to Tenn. Code Ann. § 67-1-202(a)(7), this report provides a summary of the work accomplished by the Tennessee Comptroller of the Treasury's Division of Property Assessments during the fiscal year ending June 30, 2021.

MESSAGE FROM THE DIRECTOR OF PROPERTY ASSESSMENTS



Bryan Kinsey
Director

Members of the State Board of Equalization:

It is my pleasure to provide this report to the State Board of Equalization to highlight the work accomplished by the Comptroller's Division of Property Assessments (DPA) in fiscal year 2021.

This past year was like no other in our collective memory. We saw a pandemic sweep across the globe, introducing challenges at every level of government. Despite these challenges, I am proud to report that DPA fulfilled its statutory obligations to provide training, support, and oversight of local property tax administration across the state. This includes the division's role in administering the Property Tax Relief Program. Additionally, DPA utilized geographic information systems (GIS) technologies to support assessors of property with parcel mapping and Tennessee municipalities with boundary maintenance. In looking forward to the following year, DPA's Geographic Services group also made many preparations to support local government officials in their decennial redistricting effort.

While the fiscal year provided unexpected challenges, it also led to innovation in how DPA conducted its business. Our staff adapted, and they rose to the occasion to ensure our customers' needs were met as we helped fulfill the Comptroller's Office mission to **Make Government Work Better.**

Thank you,

A handwritten signature in blue ink that reads "Bryan L. Kinsey". The signature is written in a cursive, flowing style.

Bryan L. Kinsey, TMA, AAS
Director, Division of Property Assessments

COMPTROLLER'S WHO WE ARE COMMITMENT

COMMUNICATE

APPRECIATE

INNOVATE

CULTIVATE

INITIATE

SPEAK AUTHENTICALLY
AND OPENLY
WITH ONE
ANOTHER

FIND THE
GOOD WORK
AND
PRAISE IT

WELCOME
NEW IDEAS
AND SEEK
CHALLENGES

CONTINUALLY GROW
AS INDIVIDUALS
AND AS A
TEAM

TAKE PERSONAL
RESPONSIBILITY
TO MAKE IT
HAPPEN

MAKE GOVERNMENT WORK BETTER

CORE RESPONSIBILITIES

To achieve success in administering Tennessee's Property Tax System, the Division of Property Assessments focuses on upholding the following primary responsibilities to make government work better:

- 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.

PROPERTY ASSESSMENTS ORGANIZATION



ADMINISTRATION

The **Administration** section of the Division of Property Assessments (DPA) 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.

SECTION ACCOMPLISHMENTS

- During Fiscal Year (FY) 2021, technical appraisal training was provided to 212 students through 16 courses and workshops that were held both virtually and in person.
- The division assisted the State Board of Equalization (SBOE) in providing County Board of Equalization training in a virtual format for 2021.
- The Personal Property Seminars were canceled for 2020 due to the pandemic.
- The Tax Relief Seminars for 2020 were held virtually and attended by more than 800 collecting officials.
- The 2020 Assessor Retreat was canceled due to the pandemic; however, a New Assessor Orientation was provided for newly elected assessors from across the state.
- Currently, the Assessment Certification and Education Program has a total of 86 Tennessee Master Assessor (TMA) and 59 Tennessee Certified Assessor (TCA) certification holders in addition to the 4 Certified Assessment Evaluator (CAE), 12 Residential Evaluation Specialist (RES), 33 Assessment Administration Specialist (AAS), 5 Cadastral Mapping Specialist (CMS), and 1 Personal Property Specialist (PPS) IAAO designation holders that are active.
- The Assessment Certification and Education Program awarded 13 TMA, 3 TCA, 7 Assessment Level II, and 6 Assessment Level I certifications this fiscal year.
- Upon the division's review and recommendation, SBOE will make incentive compensation payments (to county employees only) to the 54 TMA, 20 TCA, and 4 CAE designation/certification holders in good standing.

GEOGRAPHIC SERVICES

The **Geographic Services** section of DPA is comprised of 11 employees located in the DPA Nashville office and one in the DPA Knoxville office. This section develops and uses Geographic Information Systems (GIS) technology to assist the division's field staff and local assessors of property in daily operations.

Geographic Services acts as the liaison to the U.S. Census Bureau's Local Redistricting Data Program. Using census data, this section of DPA produces local maps and publishes county commission district and voting precinct maps.

Geographic Services also assists Tennessee's counties with maintenance of property ownership maps and Tennessee's municipalities with maintenance of municipal boundaries.

SECTION ACCOMPLISHMENTS

Database Environment Transition

Moved the database environment from Oracle to a SQL Server.

Basic Mapping Course

Conducted the Basic Mapping course throughout the state.

Regional GIS Training & Support

Conducted training for assessors and staff across the state, and continued to assist assessor offices with everyday mapping issues.

GIS in COT

Continued to support GIS across several divisions in the Comptroller's Office, including the Divisions of Property Assessments, Investigations, Research and Education Accountability, State Assessed Properties, State Board of Equalization, and State Audit.

Redistricting

- Obtained the Esri Redistricting solution in preparation for the 2021 Redistricting effort.
- Updated BAS/City Boundaries.
- Updated the Voter Lookup site.
- Created maps for the Legislature.
- Working toward the release of the 2020 Census geography data.
- Verified all the municipal boundaries (300+) in the state.

Land Use Model (LUM)

Updated land use maps from property assessment data extracted from IMPACT. This product aids planners and economic development professionals in taking inventory of and analyzing land use patterns across Tennessee.

GeoViewer

Released to all state and county assessment personnel utilizing the IMPACT system. GeoViewer is a web-based application that enables the user to view and print digital property ownership maps. The application uses a seamless map for the entire state, showing parcel boundaries as well as a variety of other layers of digital geographic data. GeoViewer allows for searching and displaying property ownership and location information for 84 IMPACT counties in Tennessee.

Other Projects

- Updated the Tax Relief Story Map application.
- Upgraded GeoViewer and developed a reappraisal version of GeoViewer.
- Upgraded operations to the latest GIS software release.
- Modernized the GIS database by reducing unnecessary layers for improved performance.

ASSESSMENT SYSTEMS

The **Assessment Systems** section of DPA is comprised of 10 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 \$2.2 billion in revenue for these jurisdictions.

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.

SECTION ACCOMPLISHMENTS

The following materials were printed by the IMPACT system during the 2021 fiscal year:

- 141,151 personal property schedules
- 559,632 assessment change notices
- 630,716 reappraisal full county cards
- 191,446 property tax roll pages (12 parcels per page)
- 350,533 property tax notices
- 92,579 property tax receipts

PARCELS/RECORDS PROCESSED BY ASSESSMENT SYSTEMS



PROPERTY TAX RELIEF

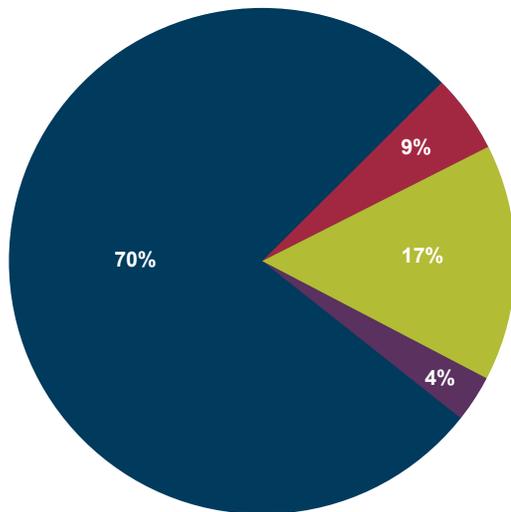
The **Property Tax Relief** section of DPA is comprised of 12 employees located in the DPA Nashville office that process all Tax Relief applications statewide. The Property Tax Relief Program helps pay the property taxes (or a portion thereof) for homeowners who are elderly, disabled, disabled veterans, or the widow(er)s of disabled veterans who meet the criteria.

SECTION ACCOMPLISHMENTS

- For Fiscal Year (FY) 2021, \$41.2 million was appropriated for the Tax Year (TY) 2020 Tax Relief Program. The pie chart below shows the percentage and dollar amount paid to each classification across the state.
- The Tax Relief Program sent out over 147,000 vouchers to returning applicants to assist with property taxes for TY 2020.
- Over 14,000 new applications were received for TY 2020.
- Over 140,000 claims were approved for TY 2020, totaling over \$39 million.

PERCENTAGE OF TAX YEAR 2020 TAX RELIEF CLAIMS BY CLASSIFICATION

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



	Elderly	Disabled	Disabled Veteran	Widow(er) of Disabled Veteran
Number of Claims*	98,982	13,008	23,288	5,235
Average Payment Per Claim	\$156	\$151	\$800	\$716
Total Amount of Payments	\$15,413,742	\$1,963,253	\$18,628,981	\$3,747,387

* TY 2020 processing is not complete. Pending applications are not included.

PROPERTY TAX FREEZE

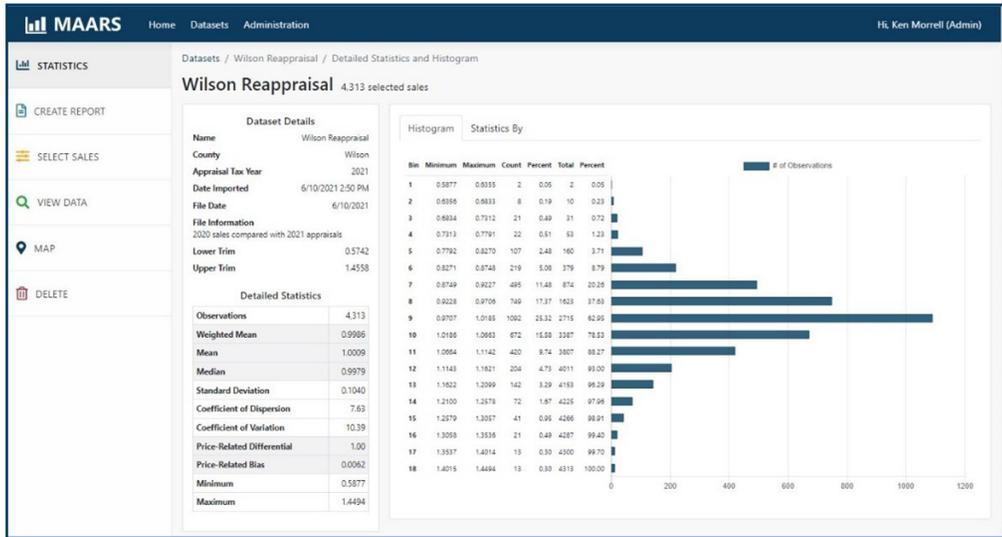
Property Tax Freeze was enacted in 2007, and since its enactment, the Property Tax Freeze Program has been adopted by 23 counties and 33 cities across the state.

SPECIAL PROJECTS

Work accomplished relative to special projects during FY 2020-2021 included:

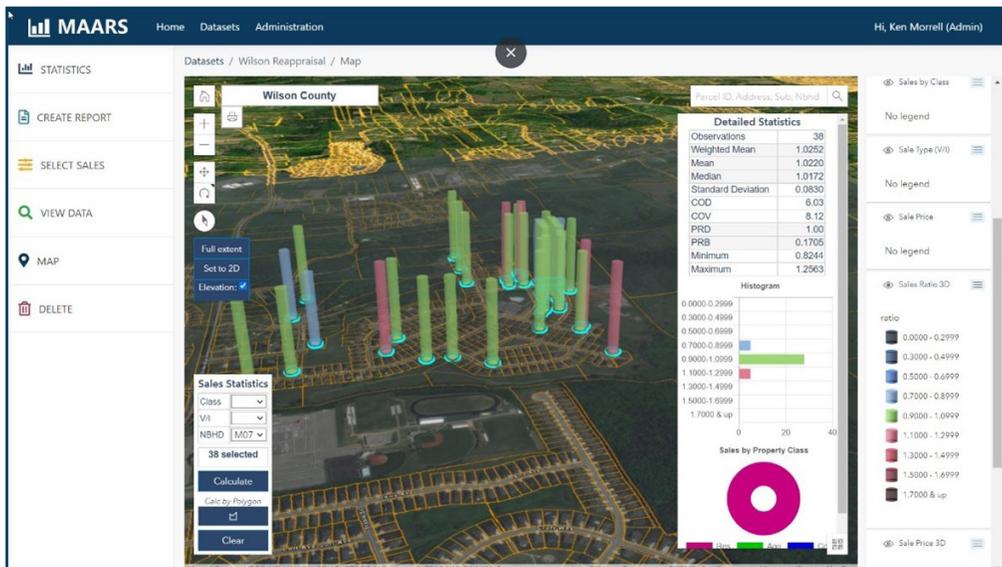
MAARS

Led efforts to closely collaborate with the Comptroller's Technology Solutions team on the new generation cloud-based Mass Appraisal Analysis and Reporting System (MAARS). This application enables personnel to perform crucial analysis used in Appraisal Ratio Study, Reappraisal, and Current Value Update programs.



This page from MAARS displays the overall set of appraisal-to-sale-price ratio statistics for a county along with a histogram showing the distribution of the ratios.

Developed 3D web map with statistical capability that Technology Solutions integrated into the new MAARS application.



The map in MAARS shows the geographical location of property sales and can also calculate the appraisal statistics for sales selected by the user. The map can be viewed in both 2D and 3D.

Legislation

- Coordinated and prepared fiscal notes for property tax legislation.
- Performed research and analysis relative to Tax Relief and related topics.
- Tracked property tax legislation.

Field Mobile data collection app for IMPACT

- Provided assistance to division field staff supporting Field Mobile in assessors' offices.
- Tested a new release of Field Mobile and worked with Tyler Technologies to resolve issues.

GIS

- Managed extraction of property data and building sketch images from IMPACT for use with GIS on a regular basis.

IMPACT

- Performed research and resolution of technical issues as well as testing of upgrades.
- Tested and coordinated technical details for upgrading to a new version of Apex sketch software for use with IMPACT in modern browsers.

LEGISLATIVE AFFAIRS

The following is a summary of legislation that passed during the 2021 Session which will affect property tax administration.

Comptroller Legislation

- Public Chapter No. 194 – Removes references to the Office of Local Government and places duties under Comptroller of the Treasury.
- Public Chapter No. 262 – Permits the Comptroller of the Treasury to extend the deadline to complete local redistricting.

Other Legislation Involving Property/Property Taxes

- Public Chapter No. 138 – Enacts the “Commercial Property Assessed Clean Energy and Resilience Act”.
- Public Chapter No. 383 – Extends “greenbelt” application deadline from March 1 to March 15.

Detailed information on this legislation can be found on the Secretary of State's website at www.sos.tn.gov/division-publications/acts-and-resolutions.

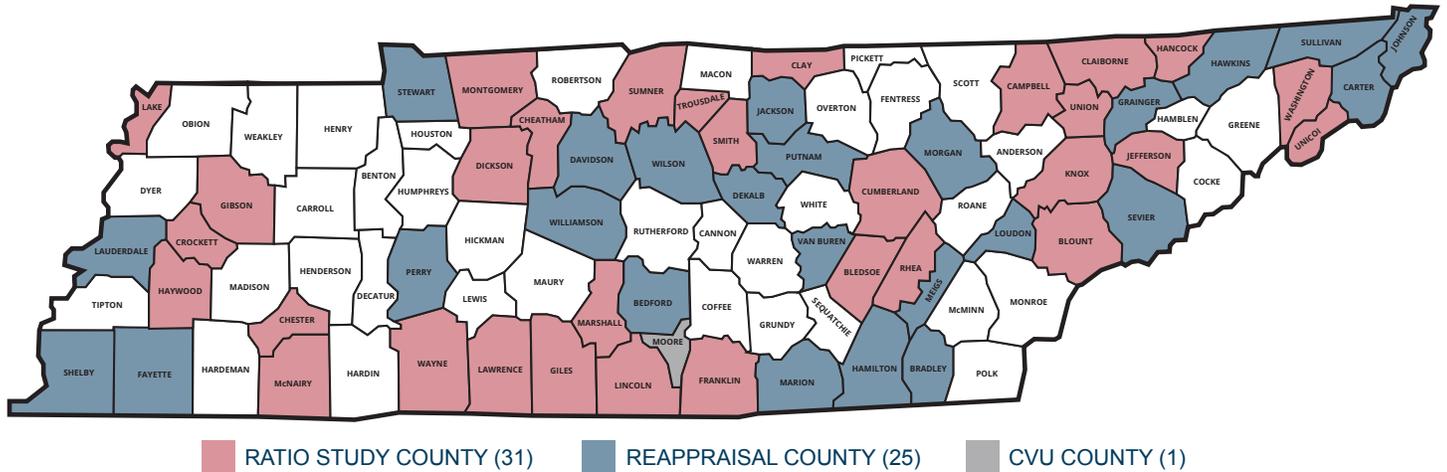
FIELD OPERATIONS

The **Field Operations** section of DPA is comprised of 66 employees assigned to two assessment areas operating in five 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, 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.

SECTION ACCOMPLISHMENTS

- Appraisal ratio studies were performed in 31 counties for 2021 pursuant to Tenn. Code Ann. §§ 67-5-1604 and 1605.
- 25 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 (CVU) analysis was performed in one county 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.
- Tangible personal property audit programs were reviewed for compliance in all 95 counties.

MAJOR FIELD OPERATIONS ACTIVITIES COMPLETED IN FISCAL YEAR 2021



COUNTY	2020 PARCEL COUNTS	2021 APPRAISAL RATIOS	COUNTY	2020 PARCEL COUNTS	2021 APPRAISAL RATIOS	COUNTY	2020 PARCEL COUNTS	2021 APPRAISAL RATIOS
ANDERSON	38,176	1.0000	HAMILTON	158,581	1.0000	MORGAN	15,757	1.0000
BEDFORD	22,482	1.0000	HANCOCK	6,101	0.9208	OBION	20,218	0.9171
BENTON	16,448	1.0000	HARDEMAN	20,609	0.9287	OVERTON	15,337	1.0000
BLEDSON	11,667	0.7585	HARDIN	27,431	0.9250	PERRY	8,373	1.0000
BLOUNT	68,788	0.8150	HAWKINS	39,841	1.0000	PICKETT	6,042	0.9372
BRADLEY	49,988	1.0000	HAYWOOD	11,453	0.9587	POLK	13,062	0.9218
CAMPBELL	30,155	0.8697	HENDERSON	18,596	0.9182	PUTNAM	37,756	1.0000
CANNON	8,120	0.8644	HENRY	25,946	1.0000	RHEA	22,441	0.8842
CARROLL	19,674	1.0000	HICKMAN	18,524	0.9200	ROANE	36,305	1.0000
CARTER	33,063	1.0000	HOUSTON	6,493	1.0000	ROBERTSON	34,969	0.8553
CHEATHAM	21,797	0.8679	HUMPHREYS	13,495	1.0000	RUTHERFORD	115,878	0.8858
CHESTER	10,029	0.8313	JACKSON	9,021	1.0000	SCOTT	16,197	0.9438
CLAIBORNE	23,768	0.7836	JEFFERSON	34,837	0.8370	SEQUATCHIE	12,036	0.9030
CLAY	6,950	0.9352	JOHNSON	14,423	1.0000	SEVIER	82,361	1.0000
COCKE	25,966	1.0000	KNOX	201,470	0.8236	SHELBY	353,274	1.0000
COFFEE	31,116	0.8550	LAKE	3,935	1.0000	SMITH	12,910	0.7763
CROCKETT	10,116	0.8446	LAUDERDALE	13,935	1.0000	STEWART	12,066	1.0000
CUMBERLAND	66,495	0.8364	LAWRENCE	24,897	0.7992	SULLIVAN	87,473	1.0000
DAVIDSON	251,008	1.0000	LEWIS	8,040	1.0000	SUMNER	79,756	0.8953
DECATUR	13,936	1.0000	LINCOLN	19,560	0.8536	TIPTON	31,122	1.0000
DEKALB	17,948	1.0000	LOUDON	34,252	1.0000	TROUSDALE	5,105	0.8211
DICKSON	27,521	0.8736	McMINN	14,140	0.8437	UNICOI	11,242	0.7968
DYER	21,565	1.0000	McNAIRY	48,680	0.9116	UNION	15,409	0.8000
FAYETTE	24,170	1.0000	MACON	21,908	1.0000	VAN BUREN	7,168	1.0000
FENTRESS	16,272	0.9415	MADISON	17,350	0.6726	WARREN	23,046	1.0000
FRANKLIN	25,741	0.7710	MARION	46,104	0.8722	WASHINGTON	61,447	0.8983
GIBSON	30,595	0.9060	MARSHALL	31,207	0.8684	WAYNE	13,208	0.9023
GILES	18,494	0.7518	MAURY	18,927	0.8859	WEAKLEY	20,324	0.9326
GRAINGER	16,397	1.0000	MEIGS	9,420	1.0000	WHITE	17,515	1.0000
GREENE	43,717	0.8538	MONROE	29,488	0.9269	WILLIAMSON	94,364	1.0000
GRUNDY	11,464	1.0000	MONTGOMERY	79,491	0.8869	WILSON	61,835	1.0000
HAMBLEN	31,642	1.0000	MOORE	4,029	1.0000	TOTAL	3,421,448	



Division of Property Assessments
TENNESSEE COMPTROLLER OF THE TREASURY
Cordell Hull Building
425 Rep. John Lewis Way N.
Nashville, TN 37243

Office: 615.401.7737 | E-mail: DPA.web@cot.tn.gov



For additional information about the Division of Property Assessments, visit:
comptroller.tn.gov/pa