



# DIVISION OF PROPERTY ASSESSMENTS

**2022 Annual Report**



*July 1, 2021 - June 30, 2022*

**Jason E. Mumpower**  
*Comptroller of the Treasury*

*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, 2022.*

## MESSAGE FROM THE DIRECTOR OF PROPERTY ASSESSMENTS



**Bryan Kinsey**  
*Director*

Members of the State Board of Equalization:

It is my pleasure to provide the State Board of Equalization with this report to highlight the work accomplished by the Comptroller's Division of Property Assessments (DPA) in fiscal year 2022.

As the pandemic became manageable early in the fiscal year, our departments across the division excitedly resumed normal operations with a much greater in-office presence and increased face-to-face support with local government officials across the state.

Even though the lingering effects of the pandemic created challenges, I am proud that our division fulfilled its statutory obligations to provide training, support, and oversight of local property tax administration across the state. This includes our 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.

A noteworthy accomplishment occurred with DPA's Geographic Services team during the fiscal year regarding our support of local redistricting. Despite significant and unprecedented delays in receiving the necessary data from the U.S. Census Bureau, DPA staff partnered with County Technical Assistance Service (CTAS) to ensure that every jurisdiction across the state completed local redistricting by their mandatory deadline of December 31, 2021.

Regardless of the obstacles this year presented, our staff proved resilient and determined to ensure our customers' needs were met as we continued to 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 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, low-income 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) 2022, technical appraisal training was provided to 407 students through 20 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 an in-person/virtual hybrid format for 2022.
- The Personal Property Seminars were attended by 183 people in 5 locations across the state.
- The Tax Relief Seminars for 2021 were held virtually and attended by more than 800 collecting officials.
- The 2021 Assessor Retreat was attended by approximately 179 state and county government participants representing 51 counties from across the state.
- Currently, the Assessment Certification and Education Program has a total of 102 Tennessee Master Assessor (TMA) and 57 Tennessee Certified Assessor (TCA) certification holders in addition to the 5 Certified Assessment Evaluator (CAE), 13 Residential Evaluation Specialist (RES), 35 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 8 TMA, 3 TCA, 6 Assessment Level II, and 11 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 69 TMA, 28 TCA, and 5 CAE designation/certification holders in good standing.

## GEOGRAPHIC SERVICES

The **Geographic Services** section of DPA is comprised of 12 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

Successfully transitioned our section to the new Esri software ArcGIS Pro.

#### 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

- Continued to be the liaison to the U.S. Census Bureau's Local Redistricting Data Program.
- Successfully completed the local Redistricting for the state of Tennessee.
- Completed and certified all 95 counties on schedule.
- Updated BAS/City boundaries.
- Updated the Voter Lookup site.
- Created maps for the Legislature.
- Received hundreds of municipal boundaries changes in the state and adjusted them accordingly.

#### 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

Continued support of and enhancements to GeoViewer for counties 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 85 IMPACT counties in Tennessee.

#### Other Projects

- Transitioned Bradley County to our GIS schema. Bradley County GIS data is now available in IMPACT and GeoViewer
- Updated the Tax Relief Story Map application.
- Upgraded our Enterprise Geodatabase to the latest GIS software release.
- Began working with Esri on a new version of MapViewer.

# 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 \$2.3 billion in revenue for these jurisdictions.

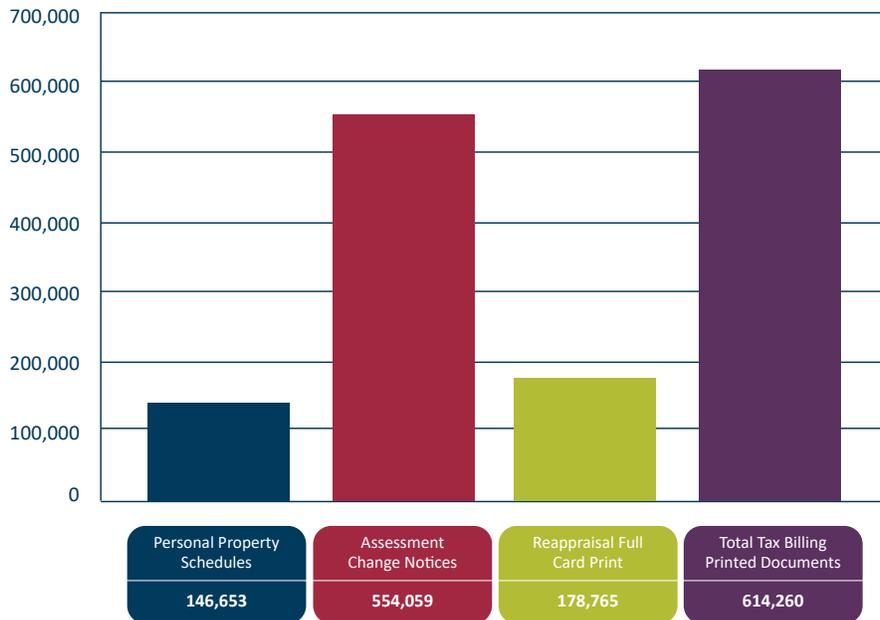
The **Integrated Multi-Processing of Administrative and CAMA Technology (IMPACT)** system is a statewide computer-assisted mass appraisal (CAMA) system in use by 85 of Tennessee's 95 counties. IMPACT is a modern, web-based application that provides assessors' offices with the ability to appraise and 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 2022 fiscal year:

- **146,653 personal property schedules**
- **554,059 assessment change notices**
- **178,765 reappraisal full county cards**
- **169,938 property tax roll pages (12 parcels per page)**
- **333,525 property tax notices**
- **110,797 property tax receipts**

### PARCELS/RECORDS PROCESSED BY ASSESSMENT SYSTEMS



## PROPERTY TAX RELIEF

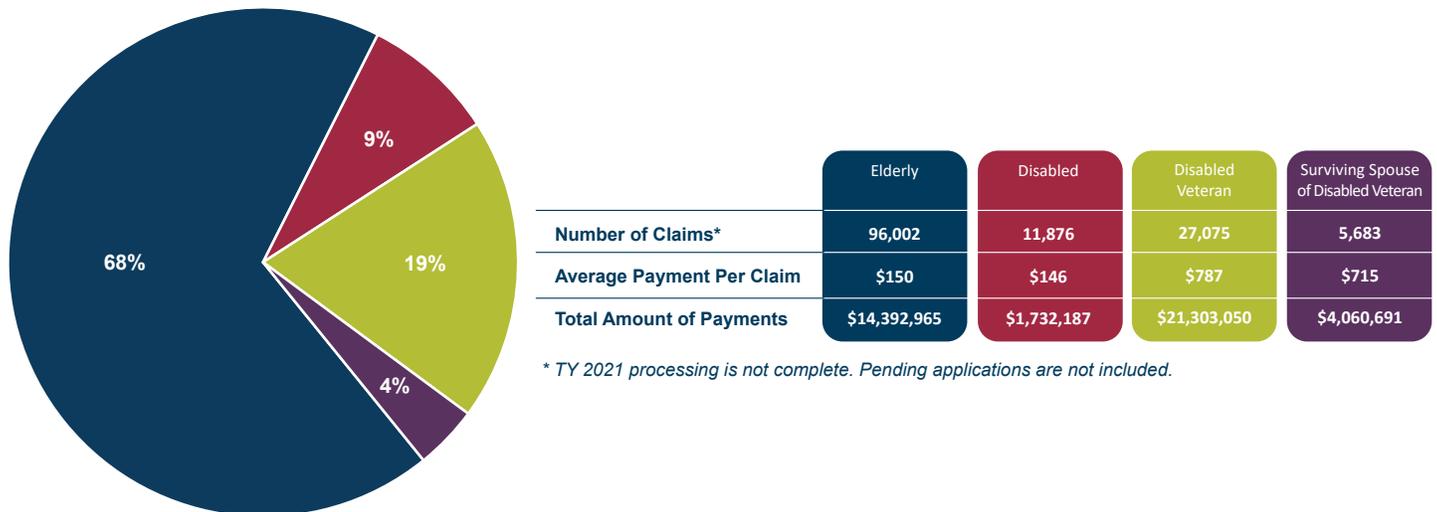
The Property Tax Relief section of DPA is comprised of 12 employees located in the DPA Nashville office that process all Tax Relief applications statewide. The Property Tax Relief Program helps pay the property taxes (or a portion thereof) for homeowners who are elderly, disabled, disabled veterans,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

### SECTION ACCOMPLISHMENTS

- For Fiscal Year (FY) 2022, \$41.2 million was appropriated for the Tax Year (TY) 2021 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 2021.
- Over 18,000 new applications were received for TY 2021.
- Over 140,000 claims were approved for TY 2021, totaling over \$41 million.

### PERCENTAGE OF TAX YEAR 2021 TAX RELIEF CLAIMS BY CLASSIFICATION

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



## PROPERTY TAX FREEZE

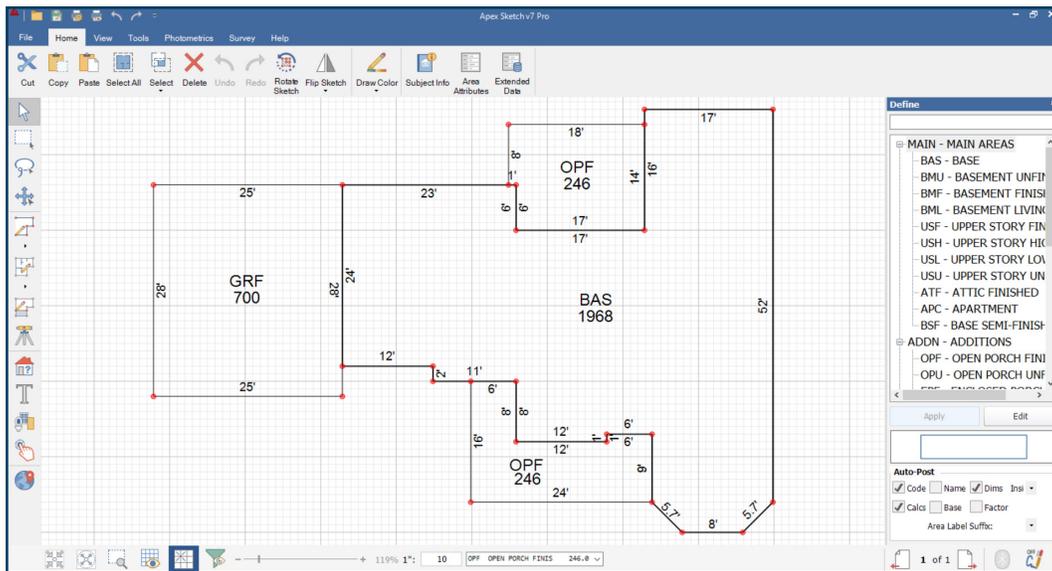
**Property Tax Freeze** was enacted in 2007, and since its enactment, the Property Tax Freeze Program has been adopted by 24 counties and 34 cities across the state.

# SPECIAL PROJECTS

Work accomplished relative to special projects during FY 2021-2022 included:

## IMPACT

- Performed research and resolution of technical issues as well as testing of upgrades.
- Coordinated planning and testing for upgrading to the latest version of Apex building sketch software. This large effort was completed in collaboration with the Comptroller's Technology Solutions team, Apex Software, Tyler Technologies, DPA Assessment Systems, and DPA Systems Analysts, who performed the actual installations.



*A project to upgrade IMPACT users to the latest version of Apex building sketch software was completed during the fiscal year.*

## MAARS

- Coordinated rollout of the new Mass Appraisal Analysis and Reporting System web application to Assessors and division staff.

## Legislation

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

### Development Projects

- Served on newly started development projects for the Real Estate Assessment Data website with Technology Solutions, the Tennessee Property Viewer website with STS/GIS Services and DPA's Geographic Services, and the next generation MapViewer application with Esri and DPA's Geographic Services.

## LEGISLATIVE AFFAIRS

The following is a summary of legislation that passed during the 2022 Session which will affect property tax administration.

### Comptroller Legislation

- Public Chapter No. 658 – Amends definition of “forest land” for Greenbelt purposes.
- Public Chapter No. 698 – Authorizes Executive Secretary of the State Board of Equalization to rule on most pretrial motions and amends process for revocation of tax-exempt status.

### Other Legislation Involving Property/Property Taxes

- Public Chapter No. 809 – Adds qualification requirements for the office of property assessor.
- Public Chapter No. 868 – Enacts various amendments to the Commercial Property Assessed Clean Energy and Resilience Act.
- Public Chapter No. 996 – Authorizes an assessor of property to display “UNLISTED” for the first and last name in the ownership field of an online searchable database of property when certain conditions are met.

*Detailed information on this legislation can be found on the Secretary of State's website at <https://sos.tn.gov/publications/services/acts-and-resolutions>.*

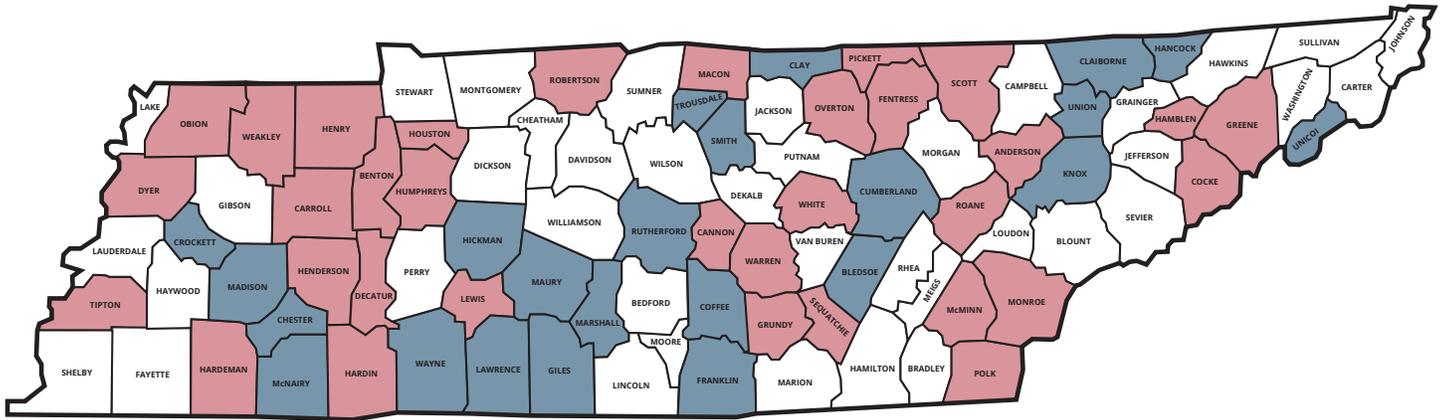
## FIELD OPERATIONS

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 33 counties for 2022 pursuant to Tenn. Code Ann. §§ 67-5-1604 and 1605.
- 23 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.
- There were no counties requiring Current Value Update (CVU) analysis in 2022.
- 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 2022



■ RATIO STUDY COUNTY (33)   
 ■ REAPPRAISAL COUNTY (23)   
 ■ CVU COUNTY (0)

COUNTY	2021 PARCEL COUNTS	2022 APPRAISAL RATIOS	COUNTY	2021 PARCEL COUNTS	2022 APPRAISAL RATIOS	COUNTY	2021 PARCEL COUNTS	2022 APPRAISAL RATIOS
ANDERSON	38,477	0.7295	HAMILTON	159,717	1.0000	MORGAN	15,838	1.0000
BEDFORD	22,777	1.0000	HANCOCK	6,120	1.0000	OBION	20,298	0.7612
BENTON	16,465	0.7969	HARDEMAN	20,641	0.8178	OVERTON	15,388	0.8800
BLED SOE	11,738	1.0000	HARDIN	27,736	0.8123	PERRY	8,562	1.0000
BLOUNT	69,232	0.8150	HAWKINS	39,920	1.0000	PICKETT	6,054	0.7655
BRADLEY	50,199	1.0000	HAYWOOD	11,486	0.9587	POLK	13,126	0.7261
CAMPBELL	30,200	0.8697	HENDERSON	18,606	0.7217	PUTNAM	38,101	1.0000
CANNON	8,194	0.6820	HENRY	26,011	0.7695	RHEA	22,545	0.8842
CARROLL	19,792	0.8039	HICKMAN	18,646	1.0000	ROANE	36,290	0.7298
CARTER	33,164	1.0000	HOUSTON	6,505	0.7765	ROBERTSON	35,632	0.6862
CHEATHAM	21,965	0.8679	HUMPHREYS	13,608	0.7619	RUTHERFORD	118,989	1.0000
CHESTER	10,115	1.0000	JACKSON	9,023	1.0000	SCOTT	16,304	0.7937
CLAIBORNE	23,845	1.0000	JEFFERSON	35,146	0.8370	SEQUATCHIE	12,053	0.7423
CLAY	7,102	1.0000	JOHNSON	14,451	1.0000	SEVIER	82,586	1.0000
COCKE	26,144	0.7300	KNOX	199,705	1.0000	SHELBY	353,543	1.0000
COFFEE	31,303	1.0000	LAKE	3,938	1.0000	SMITH	13,015	1.0000
CROCKETT	10,129	1.0000	LAUDERDALE	13,966	1.0000	STEWART	12,125	1.0000
CUMBERLAND	66,661	1.0000	LAWRENCE	25,068	1.0000	SULLIVAN	87,710	1.0000
DAVIDSON	254,372	1.0000	LEWIS	8,096	0.7681	SUMNER	80,885	0.8953
DECATUR	14,015	0.8455	LINCOLN	19,669	0.8536	TIPTON	31,337	0.8064
DEKALB	17,991	1.0000	LOUDON	34,572	1.0000	TROUSDALE	5,131	1.0000
DICKSON	27,910	0.8736	McMINN	14,279	0.6829	UNICOI	11,198	1.0000
DYER	21,596	0.8319	McNAIRY	48,907	1.0000	UNION	15,452	1.0000
FAYETTE	24,509	1.0000	MACON	21,987	0.6030	VAN BUREN	7,162	1.0000
FENTRESS	16,353	0.8083	MADISON	17,614	1.0000	WARREN	23,173	0.7997
FRANKLIN	25,895	1.0000	MARION	47,737	1.0000	WASHINGTON	61,850	0.8983
GIBSON	30,714	0.9060	MARSHALL	31,300	1.0000	WAYNE	13,224	1.0000
GILES	18,585	1.0000	MAURY	18,994	1.0000	WEAKLEY	20,374	0.7452
GRAINGER	16,477	1.0000	MEIGS	9,486	1.0000	WHITE	17,605	0.7434
GREENE	43,849	0.6792	MONROE	29,592	0.7778	WILLIAMSON	95,776	1.0000
GRUNDY	11,622	0.7777	MONTGOMERY	81,681	0.8869	WILSON	63,465	1.0000
HAMBLEN	31,720	0.7751	MOORE	4,042	1.0000	<b>TOTAL</b>	<b>3,446,150</b>	



**Division of Property Assessments**  
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*For additional information about the Division of Property Assessments, visit:*  
***[comptroller.tn.gov/pa](http://comptroller.tn.gov/pa)***