



# DIVISION OF PROPERTY ASSESSMENTS

**2023 Annual Report**



*July 1, 2022 - June 30, 2023*

**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, 2023.*

## MESSAGE FROM THE DIRECTOR OF PROPERTY ASSESSMENTS



**Bryan Kinsey**  
*Director*

Members of the State Board of Equalization:

I am pleased 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 2023.

While the responsibilities of DPA are varied, our primary function is supporting and overseeing property tax administration in local jurisdictions across the state. A core component of property tax administration is the actual value of each piece of property as established in the year of reappraisal for each respective jurisdiction. As noted in this report, DPA conducts periodic appraisal ratio studies, which measure the performance of the values established at reappraisal against current market value as indicated by recent sales. Tennessee's robust real estate market has continued to drive market values up, thus increasing the gap between existing appraised values and current sale prices. This "gap" results in lower appraisal ratios used to equalize properties assessed annually, Tax Relief payments, and, in some cases, successfully appealed properties.

With the amount of attention on the real estate market this past year, I am proud that our division met its obligations to provide training, support, and oversight to property assessors across the state while also delivering on commitments to support other local officials. We administered the \$41.2 million Property Tax Relief Program to qualifying taxpayers. We utilized geographic information systems (GIS) technologies to support assessors of property with parcel mapping, Tennessee municipalities with boundary maintenance, and the General Assembly with a county line change.

A significant accomplishment this year was the rollout of a completely new version of our public-facing site to provide assessment-related data. A collaboration between the Comptroller's Technology Solutions team and the Division of Property Assessments resulted in the Tennessee Property Assessment Data site, which serves the needs of real estate professionals, attorneys, and taxpayers across the state. More information is provided in this report.

As always, DPA staff members demonstrated innovation and initiative this year 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, 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

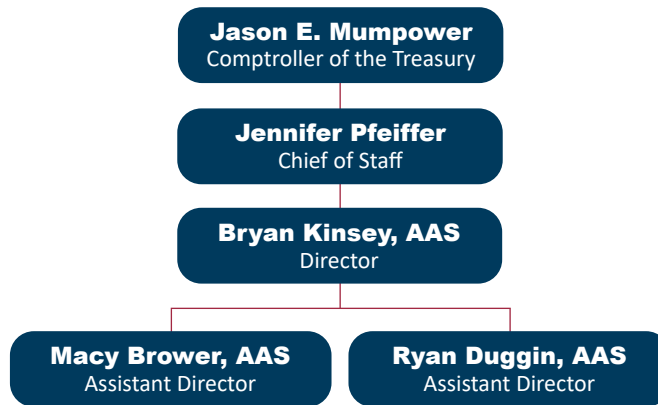
## MAKE GOVERNMENT WORK BETTER

### 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 Assessment Certification and Education Program pursuant to Rules of the Tennessee State Board of Equalization, Chapter 0600-04.
- 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 payments 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 comprised of 11 people responsible for managing the Assessment Certification and Education Program, providing technology support to assessors of property, managing special projects, and ensuring strategic leadership of the division. Additionally, the Administration section provides customer service to taxpayers and logistics support both internally and to local government officials with whom DPA interacts.

## ACCOMPLISHMENTS

- During Fiscal Year (FY) 2023, technical appraisal training was provided to 434 students through 26 courses and workshops that were held in person.
- The division assisted the State Board of Equalization (SBOE) in providing County Board of Equalization training in a virtual format for 2023.
- The Personal Property Seminars for 2022 were attended by 218 people in 5 locations across the state.
- The Tax Relief Seminars for 2022 were attended by more than 363 collecting officials in 5 locations across the state.
- The 2022 Assessor Retreat was attended by approximately 220 state and county government participants representing 60 counties from across the state.
- Currently, the Assessment Certification and Education Program has a total of 86 Tennessee Master Assessor (TMA) and 72 Tennessee Certified Assessor (TCA) certification holders in addition to the 6 Certified Assessment Evaluator (CAE), 11 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 10 TMA, 1 Assessment Level IV, 2 TCA, 4 Assessment Level II, and 20 Assessment Level I certifications this fiscal year.
- Upon the division's review and recommendation, SBOE will make incentive compensation payments to county employees that are designation/certification holders in good standing (6 CAE, 54 TMA, and 8 TCA).

# 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.

## ACCOMPLISHMENTS

### Database Environment Transition

Successfully transitioned our GIS schema to a new schema with less layers to edit. We went from 40 plus layers down to 13 layers. This will increase general efficiency and improve our database performance in general.

### 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

- Launched our Geospatial Redistricting and Demographic Services (GRADS) section within GS that officially supports GIS in all divisions of the COT.
- Conducted a Geospatial Strategy along with our business partner Esri that helped our GRADS area directly engage with all COT divisions to identify areas that GIS could assist them.

### Redistricting

- Continued to be the liaison to the U.S. Census Bureau's Local Redistricting Data Program.
- Updated BAS/City boundaries.
- Updated the Voter Lookup site.
- Created maps for the Legislature.

### Boundary Changes

- Provided technical support to Fayette County, Shelby County, and Members of the General Assembly regarding a boundary line change.
- 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 86 IMPACT counties in Tennessee.

### Other Projects

- Transitioned Sumner County to our GIS schema. Sumner 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.

## ASSESSMENT SYSTEMS

The **Assessment Systems** section of DPA 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 \$2.4 billion in revenue for these jurisdictions.

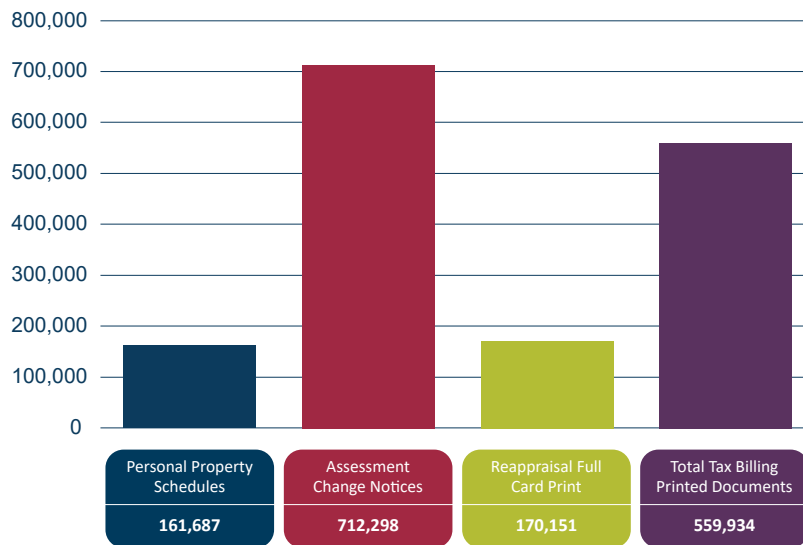
The **Integrated Multi-Processing of Administrative and CAMA Technology (IMPACT)** system is a statewide computer-assisted mass appraisal (CAMA) system in use by 86 of Tennessee’s 95 counties. IMPACT is a modern, web-based application that provides assessors’ offices with the ability to appraise and 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.

### ACCOMPLISHMENTS

The following materials were printed by the IMPACT system during the 2023 fiscal year:

- **161,687 personal property schedules**
- **712,298 assessment change notices**
- **170,151 reappraisal full county cards**
- **177,826 property tax roll pages (12 parcels per page)**
- **289,649 property tax notices**
- **92,459 property tax receipts**

#### PARCELS/RECORDS PROCESSED BY ASSESSMENT SYSTEMS



# PROPERTY TAX RELIEF

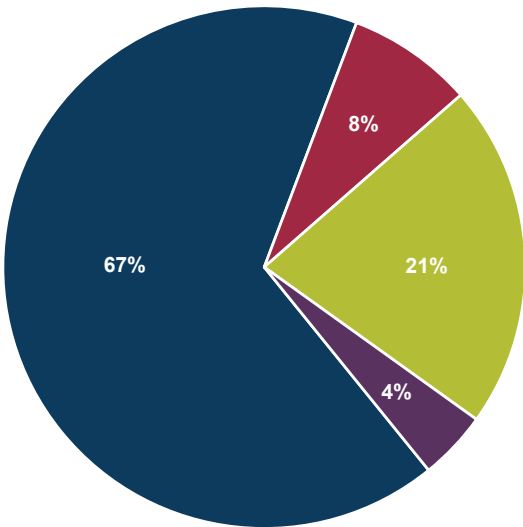
The **Property Tax Relief** section of DPA is comprised of 13 employees located in the DPA Nashville office that process all Tax Relief applications statewide. The Property Tax Relief Program helps pay the property taxes (or a portion thereof) for homeowners who are elderly, disabled, disabled veterans, or the surviving spouse of a disabled veteran who meet the criteria.

## ACCOMPLISHMENTS

- For Fiscal Year (FY) 2023, \$41.2 million was appropriated for the Tax Year (TY) 2022 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 2022.
- Over 20,000 new applications were received for TY 2022.
- Over 140,000 claims were approved for TY 2022, totaling over \$42 million.

### PERCENTAGE OF TAX YEAR 2022 TAX RELIEF CLAIMS BY CLASSIFICATION

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



	Elderly	Disabled	Disabled Veteran	Surviving Spouse of Disabled Veteran
<b>Number of Claims*</b>	93,984	11,018	30,137	6,014
<b>Average Payment Per Claim</b>	\$146	\$141	\$772	\$707
<b>Total Amount of Payments</b>	\$13,759,043	\$1,557,809	\$23,253,840	\$4,252,804

*\* TY 2022 processing is not complete. Pending applications are not included.*

# PROPERTY TAX FREEZE

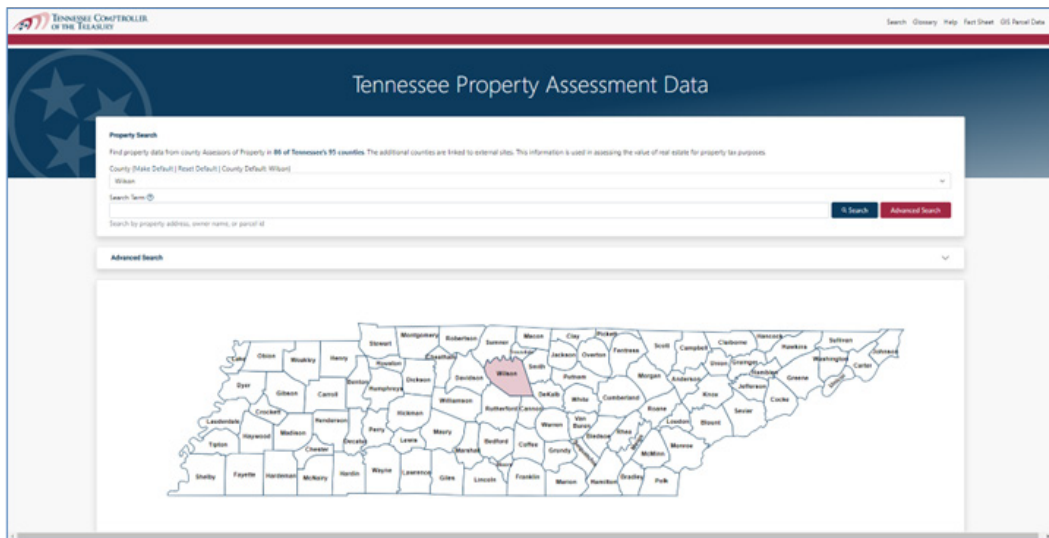
**Property Tax Freeze** was enacted in 2007, and since its enactment, the Property Tax Freeze Program has been adopted by 26 counties and 34 cities across the state.

# SPECIAL PROJECTS

Work accomplished relative to special projects during FY 2022-2023 included:

## Development Projects

- The next generation Tennessee Property Assessment Data website (<https://assessment.cot.tn.gov/TPAD>) was completed and launched, replacing the previous assessment data website that had served the public for over 20 years. The Comptroller's Technology Solutions group developed the new site in close collaboration with Property Assessments. New features include enhanced search capabilities as well as the display of building sketches and property photos. This site averages over 50,000 visits and 70,000 page views per week.



- Continued working with STS/GIS Services and DPA Geographic Services toward a new version of the Tennessee Property Viewer property maps website.

## 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 new releases of Field Mobile and worked with Tyler Technologies on issue resolution.

## 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.



## LEGISLATIVE AFFAIRS

The following is a summary of legislation that passed during the 2023 Session which will affect property tax administration.

### Comptroller Legislation

- Public Chapter No. 184 – Removes the discretionary and optional appeal step to the Assessment Appeals Commission in property tax appeals.

### Other Legislation Involving Property/Property Taxes

- Public Chapter No. 259 – Amends various provisions impacting certain property tax assessments and the rights and obligations of property assessors during emergencies.
- Public Chapter No. 271 – Amends the income limit provisions within the Property Tax Freeze Act.
- Public Chapter No. 341 – Amends certification of value options for tangible personal property schedules.
- Public Chapter No. 456 – Requires assessors of property to take into account certain facts when determining whether land is agricultural land and whether land is forest land.

*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>.*

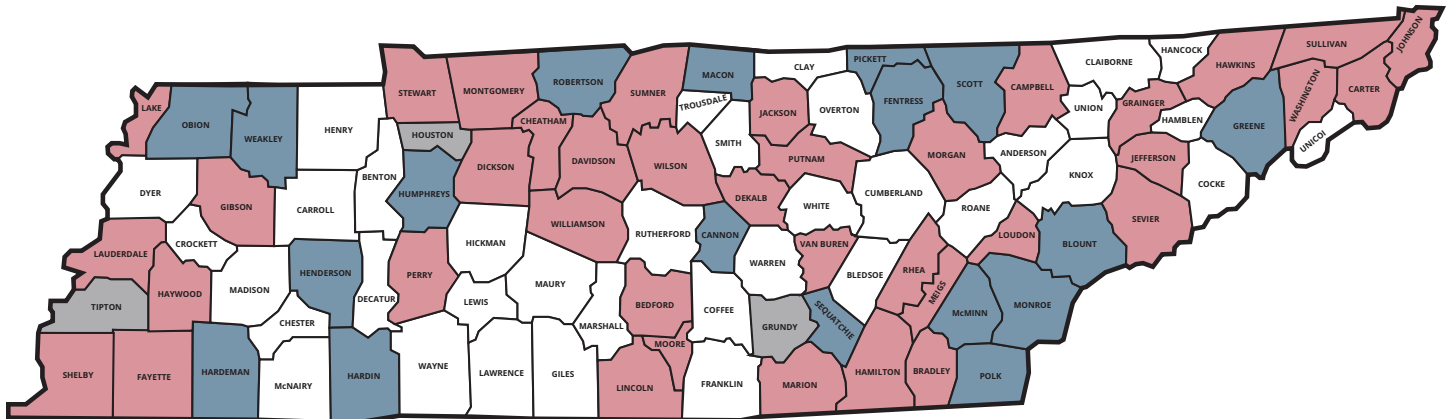
## FIELD OPERATIONS

The **Field Operations** section of DPA is comprised of 71 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.

### ACCOMPLISHMENTS

- Appraisal ratio studies were performed in 38 counties for 2023 pursuant to Tenn. Code Ann. §§ 67-5-1604 and 1605.
- 18 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 Updates (CVU) were performed in 3 counties for 2023 pursuant to Tenn. Code Ann. § 67-5-1601(a)(2).
- 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 2023



■ RATIO STUDY COUNTY (38)   
 ■ REAPPRAISAL COUNTY (18)   
 ■ CVU COUNTY (3)

COUNTY	2022 PARCEL COUNTS	2023 APPRAISAL RATIOS	COUNTY	2022 PARCEL COUNTS	2023 APPRAISAL RATIOS	COUNTY	2022 PARCEL COUNTS	2023 APPRAISAL RATIOS
ANDERSON	38,477	0.7295	HAMILTON	156,603	0.7053	MORGAN	15,838	0.6688
BEDFORD	22,777	0.6556	HANCOCK	6,120	1.0000	OBION	20,298	1.0000
BENTON	16,465	0.7969	HARDEMAN	20,641	1.0000	OVERTON	15,388	0.8800
BLEDSOE	11,738	1.0000	HARDIN	27,736	1.0000	PERRY	8,562	0.7001
BLOUNT	69,232	1.0000	HAWKINS	39,920	0.6921	PICKETT	6,054	1.0000
BRADLEY	50,199	0.7195	HAYWOOD	11,486	0.6905	POLK	13,126	1.0000
CAMPBELL	30,200	0.5863	HENDERSON	18,606	1.0000	PUTNAM	38,101	0.7410
CANNON	8,194	1.0000	HENRY	26,011	0.7695	RHEA	22,545	0.6000
CARROLL	19,792	0.8039	HICKMAN	18,146	1.0000	ROANE	36,290	0.7298
CARTER	33,164	0.7212	HOUSTON	6,505	1.0000	ROBERTSON	35,632	1.0000
CHEATHAM	21,965	0.5906	HUMPHREYS	13,608	1.0000	RUTHERFORD	121,741	1.0000
CHESTER	9,759	1.0000	JACKSON	9,023	0.6625	SCOTT	16,304	1.0000
CLAIBORNE	23,845	1.0000	JEFFERSON	35,146	0.5716	SEQUATCHIE	12,053	1.0000
CLAY	7,102	1.0000	JOHNSON	14,451	0.6691	SEVIER	82,586	0.5362
COCKE	26,144	0.7300	KNOX	195,177	1.0000	SHELBY	336,617	0.7587
COFFEE	31,303	1.0000	LAKE	3,938	0.7615	SMITH	13,015	1.0000
CROCKETT	10,129	1.0000	LAUDERDALE	13,966	0.7648	STEWART	12,125	0.6400
CUMBERLAND	66,661	1.0000	LAWRENCE	25,068	1.0000	SULLIVAN	87,710	0.6671
DAVIDSON	253,215	0.7143	LEWIS	8,096	0.7681	SUMNER	81,467	0.6156
DECATUR	14,015	0.8455	LINCOLN	19,669	0.6110	TIPTON	31,337	1.0000
DEKALB	17,991	0.6737	LOUDON	34,572	0.7574	TROUSDALE	5,131	1.0000
DICKSON	27,910	0.6039	McMINN	31,300	1.0000	UNICOI	11,198	1.0000
DYER	21,596	0.8319	McNAIRY	18,994	1.0000	UNION	15,452	1.0000
FAYETTE	24,509	0.7311	MACON	14,279	1.0000	VAN BUREN	7,162	0.7778
FENTRESS	16,353	1.0000	MADISON	48,907	1.0000	WARREN	23,173	0.7997
FRANKLIN	25,895	1.0000	MARION	21,987	0.7835	WASHINGTON	61,850	0.6527
GIBSON	30,714	0.7100	MARSHALL	17,614	1.0000	WAYNE	13,224	1.0000
GILES	18,585	1.0000	MAURY	47,737	1.0000	WEAKLEY	20,374	1.0000
GRAINGER	16,477	0.6600	MEIGS	9,486	0.7339	WHITE	17,605	0.7434
GREENE	43,849	1.0000	MONROE	29,592	1.0000	WILLIAMSON	93,296	0.6438
GRUNDY	11,622	1.0000	MONTGOMERY	81,681	0.6251	WILSON	63,465	0.6976
HAMBLEN	31,720	0.7751	MOORE	4,042	0.6363	<b>TOTAL</b>	<b>3,420,603</b>	



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