

---



TENNESSEE  
COMPTROLLER  
OF THE TREASURY

---

**Gary T. Harris**

Director, Office of State Assessed Properties

**Gary T. Harris, CAE**, is the Director of the Office of State Assessed Properties (OSAP) for the Tennessee Comptroller of the Treasury. He is responsible for administering the annual audit, appraisal and assessment of Tennessee's public utility and transportation properties. These assessments are certified to the state's 95 counties, and hundreds of local governments for billing and collection of property taxes.

Gary has been employed by the state since 1975 when he was hired as a mapper with the Comptroller's office. In 1983 he began working for the Public Service Commission (PSC). After the PSC was abolished in 1995, Gary was transferred into the Comptroller's newly created Office of State Assessed Properties. He served as OSAP's Assistant Director from 1995-2015.

Gary is a graduate of Middle Tennessee State University where he holds a degree in Industrial Management. He is a member of the International Association of Assessing Officers, and holds the designation of Certified Assessment Evaluator. Gary is also licensed in Tennessee as a Certified General Real Estate Appraiser.

Gary is a proud parent and grandparent.

