



Justin P. Wilson, Comptroller

January 11, 2018

Investigation Finds Problems Within Henderson County Assessor's Office

An investigation by the Tennessee Comptroller's Office has identified altered records and a cash shortage within the Henderson County Assessor of Property's Office.

On November 11, 2015, the assessor's daughter, who is also a field appraiser in the office, intentionally altered 105 property records by removing a Code 8 indicator. This indicator is added to property records of new home construction, additions, pools, barns, etc. When a Code 8 is in place, a field appraiser is required to physically observe the property. This often results in increases to the county's overall appraised values.

After the Code 8s were removed, the Comptroller's Division of Property Assessments performed an evaluation of the office. As a result, appraised values increased by \$10,473,900, including \$2,489,300 in increased appraised values for those properties with the removed Code 8s.

The assessor's daughter admitted to altering the records to make it appear that she had performed work on these properties. The property assessor also admitted that he was aware that his daughter had intentionally altered the records.

Investigators also determined a field appraiser was paid at least \$1,987.79 for 22 days when the employee was absent from work. The property assessor falsified 16 timesheets by approving time that the field appraiser did not work.

During the course of the investigation, the Comptroller's Office also learned the assessor allowed his office employees to be absent from work one day each week with pay. This employee benefit was called a "free-day." The assessor approved payroll records that indicated employees worked the days they were absent. The assessor does not have the authority to alter records and pay employees who did not work or use leave.

"I'm hopeful that Henderson County will be able to recover the \$1,987 that was improperly paid to the assessor's employee," said Comptroller Justin P. Wilson. "A system of good government must have accurate time reporting at its core."

To view the investigation online, go to: <http://www.comptroller.tn.gov/ia/>.

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