Division of Property Assessments
July 1, 2019 - June 30, 2020

To achieve success in administering Tennessee’s Property Tax System, we hold to our Core Values in everything we do.

Honesty - Integrity - Accuracy - Reliability - Accountability

The Core Values of the Division of Property Assessments are those values we hold which form the foundation on which we perform our work and conduct ourselves. We have many values, but some of them are so crucial, so important to us that throughout the changes in society, government, politics, and technology they are still the Core Values we will abide by. In an ever-changing world, Core Values are constant. Core Values are not descriptions of the work we do or the plans we implement to accomplish our mission. The Values underlie our work, how we interact with each other, and which strategies we employ to fulfill our mission. The Core Values are the basic elements of how we go about our work. They are the practices we use every day.

The mission of the Comptroller’s Office is to make government work better.

OUR GOALS ARE ...

• 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.
ADMINISTRATION

The Administration section 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.

• During Fiscal Year (FY) 2020, technical appraisal training was provided to 290 students through 15 courses and workshops that were held in various locations across the state.
• The division assisted the State Board of Equalization (SBOE) in conducting County Equalization Board Seminars that were held virtually for 2020.
• The Personal Property Seminars were attended by approximately 202 participants in 5 locations across the state.
• The Tax Relief Seminars were attended by over 500 collecting officials in 9 locations across the state.
• The 2019 Assessor Retreat was attended by approximately 209 state and county government participants representing 65 counties from across the state.
• Currently, the Assessment Certification and Education Program has a total of 86 Tennessee Master Assessor (TMA) and 56 Tennessee Certified Assessor (TCA) certification holders, in addition to 5 Certified Assessment Evaluator (CAE), 12 Residential Evaluation Specialist (RES), 31 Assessment Administration Specialist (AAS), 6 Cadastral Mapping Specialist (CMS) and 1 Personal Property Specialist (PPS) IAAO designation holders that are active.
• The Assessment Certification and Education Program awarded 6 TMA, 2 TCA, 1 Assessment Level II, and 13 Assessment Level I certifications this fiscal year.
• The SBOE will make incentive compensation payments (county employees only) to 58 TMA, 25 TCA, 4 CAE, 7 RES and 16 AAS designation/certification holders in good standing.

Systems

• 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 alike.
• Assessment Systems is comprised of 6 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 $2,124,217,748 in revenue for these jurisdictions.

GIS/MAPPING

• GIS/Mapping is comprised of 11 employees located in the DPA Nashville office and one in the Knoxville DPA office. This section develops and uses Geographic Information Systems (GIS) technology to assist the division and local assessors of property in daily operations. GIS/Mapping serves as the liaison to the U.S. Census Bureau’s Local Redistricting Data Program. Using census data, the section produces local maps, as well as publishes county commission district and voting precinct maps. The GIS/Mapping section also assists Tennessee’s counties with maintenance of property ownership maps.
• Began teaching improved Basic Mapping course with hands-on GIS component
• Delivered GIS training and support to counties across the state
• Added new and supported existing GIS technologies within multiple divisions of the Comptroller’s office
• Collaborated with TDOT to improve timeliness of aerial imagery used in various applications and provided to assessors’ offices
• Continued preparations for the 2021 redistricting effort
• Updated the Land Use Model with current assessment data to assist planners and economic development
• Began rollout of GeoViewer, a web-based GIS/CAMA application that allows for searching and displaying property ownership, location, and assessment data for the 84 IMPACT counties in Tennessee
• Leveraged GIS to support tornado-damaged counties with geolocating and assessing storm damage to structures
• Assisted the Tennessee Department of Treasury with geocoding all claimed and unclaimed property in the State

Property Assessments Organization

2019 Parcels/Records Processed by Assessment Systems
PROPERTY TAX RELIEF

- Property Tax Relief 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 taxes or a portion of an elderly, disabled, disabled veteran or widow(er) homeowner’s taxes who meet the criteria.
  - For FY 2020, $41.2 million was appropriated for the Tax Year (TY) 2019 Tax Relief Program. The pie chart (below) represents the dollar amount paid to each classification across the state.
  - The Tax Relief Program sent out over 137,000 vouchers to returning applicants to assist with property taxes for TY 2019.
  - Received over 21,000 new applications for TY 2019
  - Approved over 140,000 claims for TY 2019 totaling over $38 million

Percentage of Tax Year 2019 Tax Relief Claims by Classification

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

The new Intangible Personal Property Schedule is a fillable PDF that can be completed electronically.

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 2019-2020:
  - Legislation
    ✓ Coordinated and produced fiscal notes for property tax legislation
    ✓ Provided additional data and analysis for specific legislative requests
    ✓ Tracked property tax legislation
  - Storm response – Coordinated division efforts by Field Operations, GIS and Assessment Systems groups to assist counties affected by tornadoes and severe storms in March and April
  - MAARS – Worked with Technology Solutions and division personnel on a new web-based version of the Mass Appraisal Analysis and Reporting System
  - Personal Property
    ✓ Designed a new Intangible Personal Property Schedule and a calculation worksheet for assessors

LEGAL SERVICES

The following is a summary of legislation that passed during the 2020 Session which will affect property tax administration.

- Comptroller Legislation
  ✓ Public Chapter No. 521
- Other Legislation Involving Property/Property Taxes
  ✓ Public Chapter No. 680
  ✓ Public Chapter No. 787

Detailed information on this legislation can be found on the Secretary of State’s website at www.sos.tn.gov.

Comptroller’s Fraud, Waste and Abuse Hotline: 1.800.232.5454
www.comptroller.tn.gov/hotline
FIELD OPERATIONS

Field Operations is comprised of 68 employees assigned to 2 assessment areas operating in 5 field offices located throughout the state, as well as the DPA Nashville office. The field staff monitors the quality and quantity of annual maintenance and 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 as requested.

- Appraisal ratio studies were performed in 38 counties for 2020 pursuant to Tenn. Code Ann. §§ 67-5-1604 and 1605.
- Sixteen (16) 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 analysis was performed in 3 counties 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.
- County personal property audit programs initiated in January 1998 continue to improve the uniformity and equity of personal property.