



DIVISION OF PROPERTY ASSESSMENTS

2026 Annual Report



July 1, 2025 - June 30, 2026

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, 2026.

MESSAGE FROM THE DIRECTOR OF PROPERTY ASSESSMENTS



Bryan Kinsey
Director

Members of the State Board of Equalization:

I am pleased to present the State Board of Equalization with this report, which highlights the work accomplished by the Comptroller's Division of Property Assessments (DPA) in fiscal year 2026.

DPA's primary function is to support and oversee property tax administration in local jurisdictions across the state. We accomplish this in multiple ways. Our staff trains and supports property assessors on appraisal concepts and daily assessment-related functions. We provide a range of technologies to enhance efficiency and support fair and equitable assessments. DPA also performs the calculations necessary to enable property tax collections in 86 counties and their municipalities while partnering with local collecting officials in all 95 counties to administer the Property Tax Relief program.

The movement toward more frequent value updates for assessment purposes has continued to gain momentum across the state. Local officials are beginning to embrace the concept of shorter cycles between revenue-neutral value updates, whether through complete revaluations as frequently as once every two to three years or through periodic indexing of existing values. DPA is assisting property assessors through this transition, helping them provide taxpayers with more current assessments that promote equity and stability within the local tax base. As property tax administration evolves, DPA remains committed to supporting local officials as they adapt to these changes and maintain a fair and equitable property tax system for Tennessee taxpayers.

While property tax administration is our core function, it is certainly not all that we do. Our Geographic Services department uses geographic information systems (GIS) technologies for more than property assessment. The department also supports local decennial redistricting following each U.S. Census. Because of our expertise in GIS and redistricting, we partnered with the Tennessee Secretary of State's Office to help implement the congressional redistricting plan passed by the 114th General Assembly's special session in May 2026. This was a major effort that demonstrated the value of strong partnerships across state government.

I am grateful that DPA staff members consistently demonstrate innovation, initiative, and effective communication with our stakeholders to meet our customers' needs as we advance 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 fluid and cursive, with a stylized "L" and "K".

Bryan L. Kinsey, TMA, AAS

Director, Division of Property Assessments

COMPTROLLER'S WHO WE ARE COMMITMENT

COMMUNICATE



APPRECIATE



INNOVATE



CULTIVATE



INITIATE



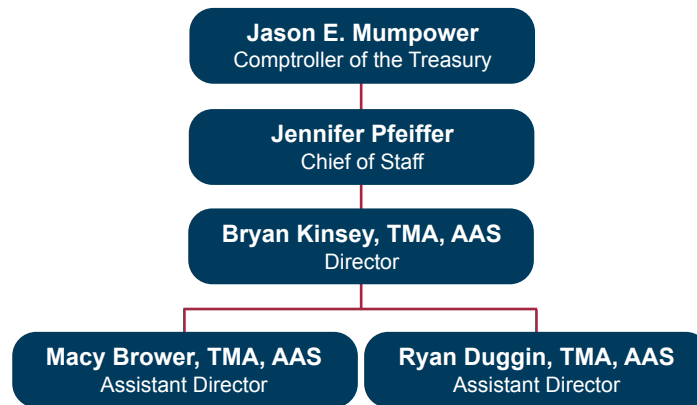
MAKE GOVERNMENT WORK BETTER

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 12 positions responsible for managing the Assessment Certification and Education Program, maintaining publications, 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) 2026, technical appraisal training was provided to 404 students through 21 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 2026.
- The Greenbelt Seminars for 2025 were attended by 207 people in 4 locations across the state.
- The Tax Relief Seminars for 2025 were attended by more than 432 collecting officials in 8 locations across the state.
- The 2025 Assessor Retreat was attended by approximately 205 state and county government participants representing 62 counties from across the state.
- Currently, the Assessment Certification and Education Program has a total of 108 Tennessee Master Assessor (TMA) and 70 Tennessee Certified Assessor (TCA) certification holders in addition to the 4 Certified Assessment Evaluator (CAE), 13 Residential Evaluation Specialist (RES), 48 Assessment Administration Specialist (AAS), 11 Cadastral Mapping Specialist (CMS), and 1 Personal Property Specialist (PPS) IAAO designation holders that are active.
- The Assessment Certification and Education Program awarded 12 TMA, 2 TCA, 23 Assessment Level II, and 14 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 (4 CAE, 66 TMA, and 5 TCA).

GEOGRAPHIC SERVICES

The **Geographic Services** section of DPA is comprised of 12 positions located in the DPA Nashville office and one position 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

Geographic Information Systems (GIS) and Training

- Completed the statewide transition of all GIS counties to ArcGIS Pro.
- Developed and delivered an advanced ArcGIS Pro course for the assessor community.
- Provided ongoing GIS training and support to assessors and staff statewide.
- Conducted Basic Mapping Courses throughout Tennessee.
- Several staff members earned the Cadastral Mapping Specialist designation.

Geospatial Redistricting and Demographic Services (GRADS)

Redistricting Activities

- Served as liaison to the U.S. Census Bureau's Local Redistricting Data Program.
- Submitted updated municipal boundaries through the Boundary and Annexation Survey (BAS).
- Completed the Block Boundary Suggestion Program.
- Updated the statewide voter lookup site.
- Produced maps for the Tennessee General Assembly.
- Created and distributed Tennessee's new congressional district maps.
- Geocoded more than 2 million voter records to support congressional redistricting.

Operational Enhancements and Support

- Continued enhancements to the Investigations Dashboard.
- Assisted counties with boundary issues and processed hundreds of municipal boundary changes statewide.
- Maintained the Land Use Model (LUM) to support planning and economic development.
- Updated GeoViewer weekly and began migrating the application to a modern platform.
- Upgraded the enterprise geodatabase to the latest GIS software release and continued statewide ArcGIS Pro upgrades.

Additional Projects

- Updated the Tax Relief Story Map and Municipal Dashboard.
- Assisted the Tennessee Treasurer by matching the unclaimed property database to legislative districts.
- Transferred and updated the Comptroller's Address Lookup Tool and developed the Railroad Dashboard for OSAP to calculate railroad track mileage by county and city.

ASSESSMENT SYSTEMS

The **Assessment Systems** section of DPA is comprised of 9 positions 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 \$3.2 billion in revenue for these jurisdictions.

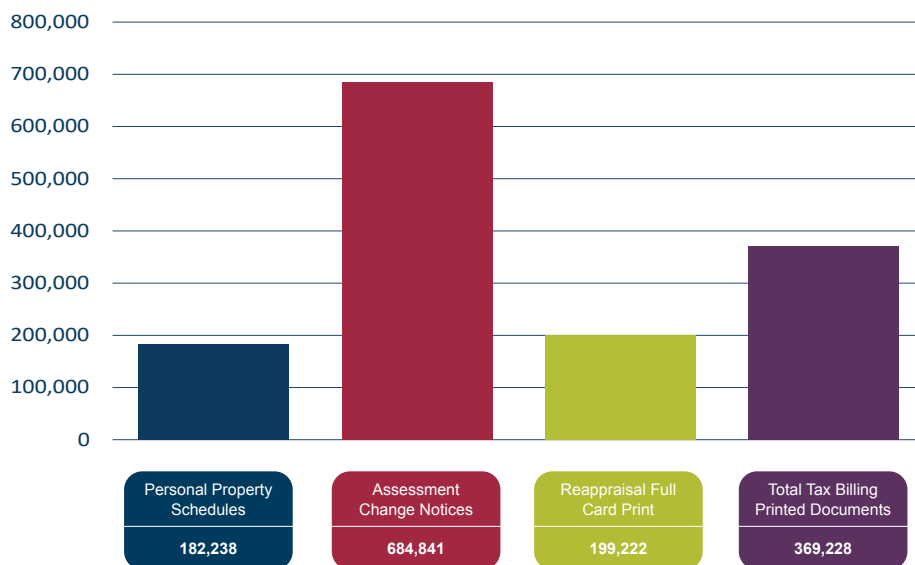
The **Integrated Multi-Processing of Administrative and CAMA Technology (IMPACT)** system is a statewide computer-assisted mass appraisal (CAMA) system in use by 86 of Tennessee's 95 counties. IMPACT is a modern, web-based application that provides assessors' offices with the ability to appraise and 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 2026 fiscal year:

- 182,238 personal property schedules
- 684,841 assessment change notices
- 199,222 reappraisal full county cards
- 23,734 property tax roll pages (24 parcels per page)
- 260,476 property tax notices
- 85,018 property tax receipts

PARCELS/RECORDS PROCESSED BY ASSESSMENT SYSTEMS



PROPERTY TAX RELIEF

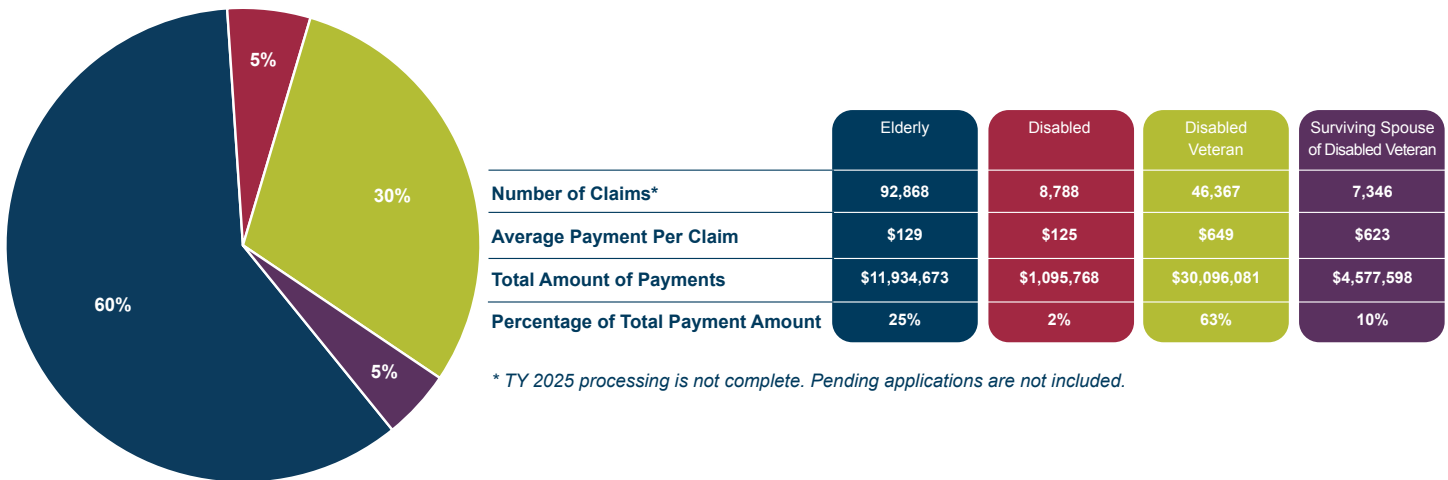
The **Property Tax Relief** section of DPA is comprised of 13 positions located in the DPA Nashville office that process all Tax Relief applications statewide. The Property Tax Relief Program helps pay the property taxes (or a portion thereof) for homeowners who are elderly, disabled, disabled veterans,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

ACCOMPLISHMENTS

- For Fiscal Year (FY) 2026, \$41.2 million was appropriated for the Tax Year (TY) 2025 Tax Relief Program. The graphics below show the percentage and dollar amount paid to each classification across the state.
- The Tax Relief Program sent out over 158,000 vouchers to returning applicants to assist with property taxes for TY 2025.
- Over 23,000 new applications were received for TY 2025.
- Over 155,000 claims were approved for TY 2025, totaling over \$47 million.

PERCENTAGE OF TAX YEAR 2025 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 27 counties and 36 cities across the state.

SPECIAL PROJECTS

Work accomplished relative to special projects during FY 2025-2026 included:

Field Mobile data collection app for IMPACT

- Generated enhanced map data updates for Field Mobile counties on a weekly schedule
- Collaborated with DPA Geographic Services to generate map data for counties expressing renewed interest in Field Mobile
- Assisted division field staff supporting Field Mobile in Assessors' offices

Legislation

- Coordinated and prepared fiscal notes for property tax legislation
- Tracked property assessment legislation
- Performed research and analysis relative to Tax Relief and assessment-related topics
- Trained and involved an additional staff person in performing duties relative to legislation

GIS

- Managed extraction of property data and building sketch images from IMPACT for use with GIS on a regular basis
- Streamlined the management of IMPACT data extracts for GIS by adding enhanced tax year logic

IMPACT

- Performed significant work and testing on the IMPACT cloud migration as well as implementation of Content Manager for the new cloud integration of photos and documents
- Provided support on more complex technical issues

Property Tax Freeze

- Assisted with more complex questions regarding the new Property Tax Freeze system
- Prepared updated Tax Freeze jurisdiction and income limit lists for website
- Gave presentations to local governing bodies considering Tax Freeze

LEGISLATIVE AFFAIRS

The following is a summary of legislation that passed during the 2026 Session which will affect property assessors and assessments.

Comptroller Legislation

- Public Chapter 583 - Removes language referencing state contributions, consistent with changes made by Public Chapter No. 498 of the 2025 session.
- Public Chapter 649 - Adds subsurface passenger transit companies to the definition of motor bus and/or truck companies in Tenn. Code Ann. § 67-5-1301.

Other Legislation Involving Property Assessments or Assessors

- Public Chapter 982 - Makes various technical changes to provisions related to property assessments, including exemptions, the proration of damaged property, interest on additional taxes, and the membership of county boards of equalization.
- Public Chapter 1049 - Subject to certain requirements, authorizes a county or municipality that levies a property tax pursuant to Title 67, Chapter 5 to pay a property tax refund through annual installments applied as credits against the taxpayer's future property taxes.
- Public Chapter 1053 - Prescribes the methods by which multi-unit rental housing that is subject to government restriction on use must be assessed.
- Public Chapter 1089 - Revises various provisions of the Real Estate Infrastructure Development Act of 2025.

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>.

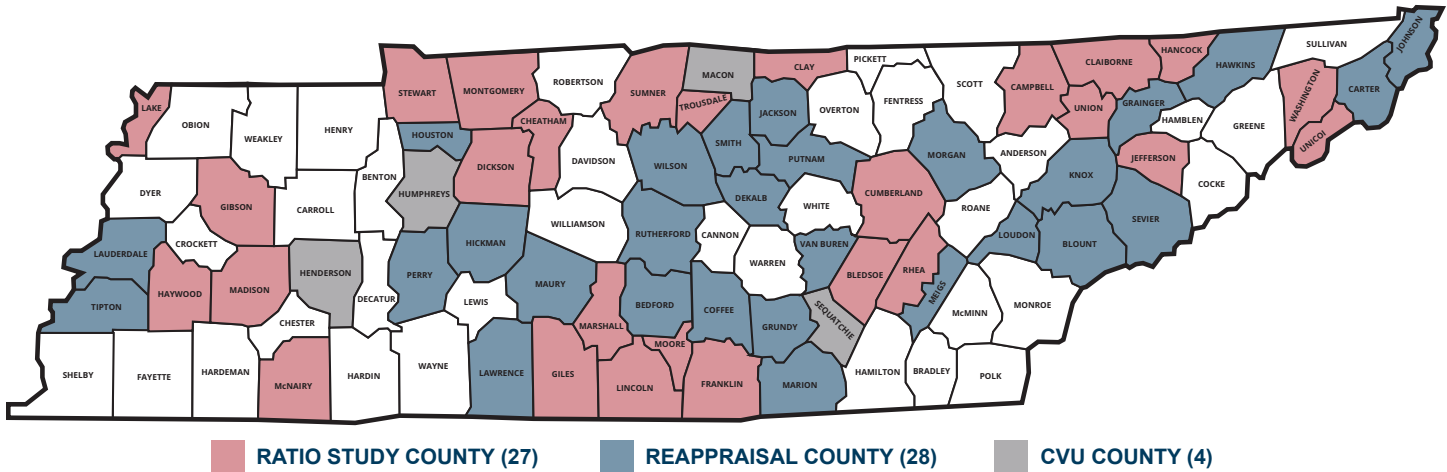
FIELD OPERATIONS

The **Field Operations** section of DPA is comprised of 69 positions assigned to three 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 27 counties for 2026 pursuant to Tenn. Code Ann. §§ 67-5-1604 and 1605.
- 28 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 4 counties for 2026 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.
- Provided Indexing training and technical support to assessors of property across the state.

MAJOR FIELD OPERATIONS ACTIVITIES COMPLETED IN FISCAL YEAR 2026



COUNTY	2025 PARCEL COUNTS	2026 APPRAISAL RATIOS	COUNTY	2025 PARCEL COUNTS	2026 APPRAISAL RATIOS	COUNTY	2025 PARCEL COUNTS	2026 APPRAISAL RATIOS
ANDERSON	39,189	1.0000	HAMILTON	162,568	1.0000	MORGAN	16,470	1.0000
BEDFORD	24,229	1.0000	HANCOCK	6,293	0.5910	OBION	20,610	0.8700
BENTON	16,641	1.0000	HARDEMAN	20,863	0.8094	OVERTON	15,762	1.0000
BLEDSOE	12,106	0.5400	HARDIN	28,791	0.8250	PERRY	9,842	1.0000
BLOUNT	71,243	1.0000	HAWKINS	40,562	1.0000	PICKETT	6,246	0.7205
BRADLEY	52,256	1.0000	HAYWOOD	11,683	0.8583	POLK	13,420	0.7244
CAMPBELL	30,603	0.8345	HENDERSON	18,493	1.0000	PUTNAM	39,823	1.0000
CANNON	8,521	0.8067	HENRY	26,323	1.0000	RHEA	22,904	0.8680
CARROLL	20,203	1.0000	HICKMAN	18,327	1.0000	ROANE	37,121	1.0000
CARTER	33,603	1.0000	HOUSTON	6,805	1.0000	ROBERTSON	38,430	0.9218
CHEATHAM	22,968	0.9628	HUMPHREYS	13,872	1.0000	RUTHERFORD	130,435	1.0000
CHESTER	9,442	1.0000	JACKSON	9,201	1.0000	SCOTT	16,855	0.8085
CLAIBORNE	24,190	0.6618	JEFFERSON	38,449	0.8385	SEQUATCHIE	12,758	1.0000
CLAY	7,233	0.6267	JOHNSON	14,781	1.0000	SEVIER	84,696	1.0000
COCKE	26,641	1.0000	KNOX	200,743	1.0000	SHELBY	340,095	1.0000
COFFEE	32,743	1.0000	LAKE	3,974	0.9034	SMITH	13,559	1.0000
CROCKETT	10,282	1.0000	LAUDERDALE	14,086	1.0000	STEWART	12,696	0.8013
CUMBERLAND	67,179	0.7036	LAWRENCE	25,870	1.0000	SULLIVAN	88,715	1.0000
DAVIDSON	262,986	1.0000	LEWIS	8,733	1.0000	SUMNER	88,830	0.9525
DECATUR	14,446	1.0000	LINCOLN	20,232	0.8439	TIPTON	31,875	1.0000
DEKALB	18,623	1.0000	LOUDON	36,561	1.0000	TROUSDALE	5,469	0.7320
DICKSON	29,272	0.8790	MACON	15,201	1.0000	UNICOI	11,197	0.6026
DYER	21,881	1.0000	MADISON	50,108	0.7574	UNION	15,738	0.6528
FAYETTE	26,588	1.0000	MARION	23,101	1.0000	VAN BUREN	7,462	1.0000
FENTRESS	16,936	0.8847	MARSHALL	19,189	0.7462	WARREN	24,066	1.0000
FRANKLIN	26,839	0.7273	MAURY	53,535	1.0000	WASHINGTON	63,913	0.9049
GIBSON	31,150	0.8633	MCMINN	32,159	0.7617	WAYNE	13,413	1.0000
GILES	19,089	0.7238	MCNAIRY	19,309	0.6980	WEAKLEY	20,606	0.8525
GRAINGER	16,941	1.0000	MEIGS	9,984	1.0000	WHITE	18,317	1.0000
GREENE	44,716	0.7696	MONROE	30,098	0.8085	WILLIAMSON	97,873	1.0000
GRUNDY	12,030	1.0000	MONTGOMERY	88,318	0.9697	WILSON	71,617	1.0000
HAMBLIN	31,974	1.0000	MOORE	4,289	0.8821	TOTAL	3,546,057	



Division of Property Assessments

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For additional information about the Division of Property Assessments, visit:
comptroller.tn.gov/pa