A Guide to the Office of the Comptroller of the Treasury State of Tennessee

Justin P. Wilson
Comptroller of the Treasury

October 2016

STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY

State Capitol
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The Comptroller of the Treasury is a constitutional officer elected by a joint vote of both Houses of the General Assembly for a two-year term. State law prescribes the Comptroller's duties, which include the audit of state and local governmental entities and participation in the general financial and administrative management and oversight of state government. The Comptroller also is a member of various committees, boards and authorities of state government.

To better acquaint you with our office and its staff, we are providing this publication which highlights the responsibilities of each division. You may also find information about our divisions, programs, and services on our website at www.comptroller.tn.gov/.

Sincerely,

Justin P. Wilson

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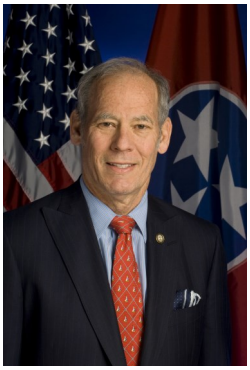
Abbreviations:
CAE: Certified Assessment Evaluator
CCTS: Certified Corporate Trust Specialist
CGMA: Chartered Global Management Accountant
CFE: Certified Fraud Examiner
CGFM: Certified Government Financial Manager (AGA)
CISA: Certified Information Systems Auditor
CPA: Certified Public Accountant
JD: Juris Doctor
MAOM: Master of Arts in Organizational Management
MBA: Master in Business Administration
MPA: Master in Public Administration
MSW: Master of Social Work
MPPA: Master of Public Policy and Administration

Comptroller of the Treasury



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As the state prospered and thousands of settlers moved into Tennessee in the early 1800s, the need grew for law and order and government. Taxes were not always levied – or collected – equitably by appointed or elected state and local officials.

To ensure state and local financial integrity, as well as bring a sense of order to the state's finances, the General Assembly approved legislation in January 1836 to create the Tennessee Comptroller of the Treasury.

Although legislation created the office and spelled out the Comptroller's duties, it would be 34 years before the Comptroller of the Treasury would become a constitutionally required position. In 1870, the Tennessee Constitution added the Comptroller as a constitutional officer appointed for the state, by the joint vote of both Houses of the General Assembly. The constitution states the Comptroller shall hold office for two years.

The General Assembly elected Major Daniel Graham of Rutherford County as the state's first Comptroller in 1836. He served until 1843.

Justin P. Wilson, of Nashville, Tennessee, was elected Tennessee's 34th Comptroller of the Treasury on January 15, 2009. He was re-elected on January 14, 2015 to a fourth term.

Comptroller Wilson has a history of public service. He served as Commissioner of the Tennessee Department of Environment and Conservation and as Deputy to the Governor for policy under former Governor Don Sundquist. He was a member of the Financial Advisory Board of the U.S. Environmental Protection Agency. He is the former chairman of the Nashville Electric Board, Davidson County Metropolitan Health Board, and the Community Health Agency of Nashville and Davidson County. He was foreman of the Davidson County Grand Jury, and he has served in leadership positions for numerous Nashville business, civic and charitable organizations.

Comptroller Wilson was also a partner in the law firm of Waller Lansden Dortch & Davis where he served on its Executive Committee. He is a graduate of Stanford University, Vanderbilt University School of Law, and New York University. He is an adjunct professor of law at Vanderbilt Law School.

Comptroller Wilson was named Conservationist of the Year in 1997, and the Justin P. Wilson Cumberland Trail State Park is named in recognition of his "conservation and environmental contributions to the State of Tennessee."

Comptroller Wilson is married to Dr. Barbara Engelhardt, and he is the father of four sons.

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1 Chapter 12, Public Acts of the 1835-36 Tennessee General Assembly
2 1870 Tennessee Constitution, Article VII, Section 3

Boards and Commissions

The Comptroller of the Treasury or a designated staff member serve on 35 committees, boards and commissions which gives the Comptroller considerable knowledge and influence in the management of the state.

Comptroller Boards and Commissions

Advisory Council on State Procurement
Basic Education Program Review Committee
Board of Claims
Chairs of Excellence Endowment Fund
Council on Children's Mental Health Care
Council on Pension and Insurance
Emergency Communications Board
Health Services and Development Agency
Information System Council
Judicial Information System Advisory Committee
Local Education Insurance Committee
Local Government Corporation
Local Government Insurance Committee
Procurement Commission
Public Records Commission
State Board of Equalization
State Building Commission
State Capitol Commission
State Funding Board
State Insurance Committee
State Trust of Tennessee
TN Advisory Commission on Intergovernmental Relations
TN Baccalaureate Education System Trust
TN Consolidated Retirement System, Board of Trustees
TN Higher Education Commission
TN Highway Officials Certification Board
TN Housing Development Agency
TN Interagency Cash Flow Committee
TN Local Development Authority
TN State School Bond Authority
TN Student Assistance Corporation
TRICOR Board Certification Committee
Tuition Guaranty Fund Board
Utility Management Review Board
Water and Wastewater Financing Board

Mission Statement / Core Ideology

Mission
To make government work better.

Core Values

- **Honesty and Integrity**
  We must be honest in all we do and say in order to reflect the highest degree of integrity.

- **Accuracy and Reliability**
  The work we produce must be relevant, correct, professional and objective. Decision makers and their publics must be able to depend on our work.

- **Accountability**
  We must accept personal responsibility for the work we each perform and the office must take organizational responsibility for the work we collectively perform.

Purpose
Our purpose is to serve the people of Tennessee by:

- Contributing to the protection of the public trust and promoting the public interest

- Enhancing effective public policy decisions at all levels of government

- Fulfilling operational and oversight responsibilities as may be assigned with the highest possible degree of excellence, efficiency and effectiveness

Administrative Functions

Division of Administration

Office of General Counsel

Office of Management Services

Division of Technology Solutions

Division of Administration

Division of Administration
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Executive Secretary
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The Division of Administration provides direction, coordination and supervision to the various divisions of the Comptroller's Office.

The Chief of Staff is responsible for the overall management of the Office of the Comptroller of the Treasury, which comprises 11 divisions. In addition to holding responsibility for all divisional operations within the Office, the Chief of Staff serves as liaison to the Tennessee General Assembly and their constituents.

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Division of Administration continued

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Water and Wastewater Financing Board (WWFB)
The WWFB supports municipal water and sewer enterprises by ensuring the legislative objective that public water and wastewater systems are self-supporting. Local water and sewer enterprises that do not meet certain tests are placed under the jurisdiction of the WWFB, which requires those systems to take appropriate actions to correct any deficiencies that may exist. The Board annually establishes the maximum water loss percentage.

Utility Management Review Board (UMRB)
The UMRB supports natural gas, water and wastewater public utility districts by assuring that they are financially self-supporting and by requiring appropriate action by those districts that have financial or technical deficiencies. The Board also acts as liaison for complaints by utility district customers, authorizes the creation of new utility districts and manages ouster proceedings for utility district commissioners related to fraud, attendance or training. The Board annually establishes the maximum water loss percentage.

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Office of Open Records Counsel

The Office of Open Records Counsel serves citizens, media, and local governmental entities as a resource for issues related to Tennessee's public records and open meetings laws. Although the Office assists requestors in determining and locating the correct governmental records custodian, the Office does not serve as a clearinghouse for all public records requests and does not make public record requests on behalf of others.

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Office of Small Business Advocate

The Office of Small Business Advocate (SBA) serves as a point of contact to state government for owners of businesses with fifty (50) or fewer employees. The Office provides information and answers questions for Tennesseans who are starting a small business or who already own a small business. The Office assists in the resolution of issues concerning small businesses and state departments and agencies.

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Fraud, Waste and Abuse Hotline
1-800-232-5454
The Comptroller's Office provides a toll-free hotline for reporting fraud, waste or abuse of government funds and property. Allegations relate to a wide range of entities, including municipalities, counties, state agencies and departments.

State agencies and citizens are encouraged to report fraud, waste, or abuse in state and local government. Anyone who wants to make a notification may do so by contacting the Comptroller's Fraud, Waste, and Abuse Hotline at **1-800-232-5454** or by submitting the notification electronically online.

Local government officials are also responsible for reporting potential matters of fraud, waste and abuse to the Comptroller's Office.

Agencies receiving community grant funds are required to display signs calling attention to the hotline prominently. Agencies may call the hotline to request a sign.

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The Office of General Counsel provides legal guidance to all the divisions of the Comptroller's Office, serves as liaison with the Office of the Attorney General and Reporter, and provides legal representation in judicial and administrative litigation.

Office of General Counsel

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Special Investigations

As provided by state law, the Comptroller's Office investigates allegations of fraud, waste and abuse in state and local governments and other publicly-funded entities within the State of Tennessee. These investigations provide a basis, where applicable, for prosecutorial or administrative agencies to pursue criminal, civil, and/or administrative actions.

The Special Investigations Unit conducts investigations with strong indications of fraud present and a substantial potential for criminal prosecution.

The unit also provides requested assistance and appropriate information to citizens, auditors, public officials and policy makers, other state departments and agencies, law enforcement and prosecutorial agencies, and other interested parties.

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The Office of Management Services (OMS) provides administrative and support services to the Comptroller's divisions. Services include:

- budgetary and financial management
- business administration management
- human resources management
- internal communications and publications

OMS provides administrative and support services to other State agencies:

- state procurement and contract services

The Office assists the Comptroller in policy and contract matters, as well as provides procurement oversight and staff support as a member of the following:

Kathy Stickel
- State Building Commission

Don Ivancic
- Procurement Commission

Bryan Chriske
- Advisory Council on State Procurement
- Certification Committee

Terry Mason
- Board of Claims

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Division of Technology Solutions

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The Division of Technology Solutions (DoTS) provides services in systems analysis and development, computer operations, PC support, network support and other computer related areas on a centralized basis for all divisions and boards in the Comptroller's Office.

Under the direction of a Management Advisory Committee, DoTS is responsible for the preparation of the annual Three Year Information Systems Plan for the Comptroller's Office, which in turn becomes a part of the overall State Information Systems Plan.

In addition, the Division assists the Comptroller as a member of the following boards:

- Local Government Corporation (LGC)
- Information Systems Council

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Research and Finance Functions

Offices of Research and Education Accountability

Office of State and Local Finance

Offices of Research and Education Accountability

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The Offices of Research and Education Accountability (OREA) provide the General Assembly with objective and reliable policy research.

OREA publishes reports designed to serve as resource documents for legislators and legislative staff. Recent report topics include transportation funding, charter schools, and administrative spending in K-12 education.

During the legislative session, OREA provides staff support for legislative committees, analyzes the state budget, and monitors legislation. OREA also prepares fiscal note support forms which are used by Fiscal Review Committee staff to produce fiscal notes.

OREA staff members represent the Comptroller on several committees and commissions, including the Tennessee Advisory Commission on Intergovernmental Relations (TACIR), the Basic Education Program (BEP) Review Committee, and the Tennessee Higher Education Commission Chairs of Excellence program.

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Higher Education Resource Officer
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Office of Higher Education Resource Officer

The office of the Higher Education Resource Officer (HERO) helps resolve issues, answers questions and provides information to Tennesseans who are faculty, staff or employees of Tennessee's higher education systems and institutions. The Office also reviews and evaluates higher education policy.

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Office of State and Local Finance

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The Office of State and Local Finance is the office that manages the financial functions for state and local governments.

Major functions of the Office of State and Local Finance include:

- supporting three of the debt-issuing entities of the State and manage the debt, once issued, and
- providing statutorily mandated oversight and review of debt issuances, budgets, and certain investments of local government entities.

The Office of State and Local Finance serves as staff to, and performs certain duties and functions for, the Tennessee State Funding Board, the Tennessee Local Development Authority, and the Tennessee State School Bond Authority.

Tennessee State Funding Board (TSFB)
The Tennessee State Funding Board is the entity authorized to issue all general obligation debt that has been authorized by the General Assembly. As a part of the state's budget process, the State Funding Board is directed by statute to develop consensus ranges of estimates of State revenue for the current fiscal year and the next succeeding fiscal year to be presented to the Governor and the Chairs of the Senate and House Finance, Ways and Means Committees. The State Funding Board is also charged with the establishment of policy guidelines for the investment of State funds. In addition, the Funding Board approves Other Post Employment Benefit (OPEB) trust agreements for local governments.

Tennessee Local Development Authority (TLDA)
The TLDA is authorized to provide loans to:

- Local governments for sewage treatment, waterworks and capital projects, for firefighting equipment, and for airport facilities
- Certain small business concerns for pollution control equipment
- Agricultural enterprises
- Not-for-profit organizations providing certain intellectual disability and alcohol and drug services
- Local government units to finance construction of capital outlay projects for K-12 educational facilities

In order to fund these loans, TLDA is empowered to issue bonds and notes. TLDA also approves loans through the Clean Water and Drinking Water State Revolving Fund Loan Programs, which are capitalized with grants from the U.S. Environmental Protection Agency. In conjunction with the Department of Environment and Conservation, TLDA administers these loans made to cities, counties, utility districts, and water/wastewater authorities for the planning, design and construction of wastewater and drinking water facilities. Additionally, TLDA is responsible for the approval of loans to local governments from the Transportation State Infrastructure Fund, a $2 million revolving loan fund for transportation infrastructure projects throughout the state. Loans from the State Infrastructure Fund are administered in conjunction with the Department of Transportation.

Tennessee State School Bond Authority (TSSBA)
TSSBA is authorized to issue bonds and notes to finance higher educational facilities projects for the universities under the University of Tennessee and Tennessee Board of Regents systems and for the state community colleges and colleges of applied technology. In addition, TSSBA is authorized to issue debt to provide funds for the making of student loans by the Tennessee Student Assistance Corporation. Pursuant to federal law TSSBA has also issued Qualified Zone Academy Bonds and Qualified School Construction Bonds to finance improvement loans to cities and counties for qualifying K-12 schools for capital projects.

Local Government Oversight and Review
The Office of State and Local Finance helps government work better by supporting financial accountability and sustainability in Tennessee's local governments. The Office's statutory responsibilities include reviewing, approving, or reporting on:

- Annual budgets
- Certain debt issues
- Plans to issue balloon indebtedness
- Various investments

The Office assists local governments in implementing financial stability plans. Other responsibilities include reviewing and maintaining a file of debt information forms submitted by the State of Tennessee and all of its political subdivisions; performing feasibility reviews of financial plans for various local government activities; and overseeing the repayment of improperly used restricted monies by local governments.

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Audit Functions

Division of State Audit

Division of Local Government Audit

Audit Functions continued

Tennessee is a leader in government accountability. The Comptroller's Office is responsible for informing taxpayers of a governmental entity's financial position, compliance with applicable statutes, grant agreements, rules and regulations, and/or its past record of efficiency and effectiveness through the Department of Audit.

The Department of Audit comprises two divisions:

- State Audit
- Local Government Audit

Considered a post-audit agency, the Divisions audit an entity's basic financial statements and an entity's compliance with applicable statutes, grant agreements, rules and regulations at the end of a fiscal period. The divisions may also audit an entity for efficiency and effectiveness to ensure proper stewardship of resources.

The Divisions perform their audits in accordance with auditing standards generally accepted in the United States of America and generally accepted government auditing standards issued by the Comptroller General of the United States in *Government Auditing Standards* (Yellow Book).

View Department of Audit annual reports online.

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Division of State Audit

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The Division of State Audit aids the legislature in ensuring that state government is accountable to the citizens of Tennessee. State Audit conducts financial and compliance audits, performance audits, and special studies to provide the General Assembly, governor and citizens of Tennessee with objective information about the state's financial condition and the performance of the state's agencies and programs.

In addition to auditing, the Division reviews and comments on exposure drafts of professional organizations' pronouncements and conducts technical research and training. The Division assists the Comptroller in the formulation of state policy and regulations, either by consulting with representatives of state agencies or by submitting comments about proposed policies and procedures.

State Audit is organized into five audit groups:

- **Financial and Compliance Audit Group**
  This group is responsible for auditing functional areas of departments, agencies and institutions of state government as well as federally sponsored programs in accordance with the Single Audit Act. Through the audit of the state's *Comprehensive Annual Financial Report* and other audits, the group determines whether financial operations are conducted properly, whether financial statements are presented fairly, and whether the organization has complied with applicable laws, regulations and grant agreements.

- **Sunset Performance Audit Group**
  This group is responsible for conducting performance audits to provide information on the efficiency and effectiveness of government programs in accordance with the Governmental Entity Review Law.

- **Performance and Compliance Audit Group**
  This group is responsible for conducting performance audits based on identification of risks in statewide processes and programs or agency-specific operations and activities. This group also conducts performance audits to evaluate the efficiency and effectiveness of government programs in accordance with the Governmental Entity Review Law. In coordination with the Financial and Compliance Audit group, this group is responsible for auditing functional areas of departments, agencies, and institutions of state government as well as federally sponsored programs in accordance with the Single Audit Act.

- **Information Systems Audit Group**
  This group supports the work of the other audit groups by performing information systems reviews of state agencies, colleges, and universities and providing data retrieval and computer forensic analysis.

- **Medicaid/TennCare Audit Group**
  Under an agreement with the Department of Finance and Administration, this group provides audit, rate-setting and consulting services for the Medicaid nursing facility program and for the critical access hospitals, federally-qualified health centers, and rural health clinics under the TennCare program.

To request a State Audit report, call (615) 401-7897.
Audit reports are also available online.

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Financial & Compliance Investigations

As provided by state law, the Comptroller's Office investigates allegations of fraud, waste and abuse in state and local governments and other publicly-funded entities within the State of Tennessee. These investigations provide a basis, where applicable, for prosecutorial or administrative agencies to pursue criminal, civil, and/or administrative actions.

The Financial & Compliance Investigations Unit is administratively housed in the Division of State Audit. This unit conducts investigations which support the financial and compliance audit report timelines of both State Audit and Local Government Audit. The unit investigates allegations of fraud as well as certain allegations of waste and abuse of public funds. These cases may result in criminal prosecution.

The unit also provides requested assistance and appropriate information to citizens, auditors, public officials and policy makers at all levels of government, other state departments and agencies, law enforcement and prosecutorial agencies and other interested parties.

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Division of Local Government Audit

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The Division of Local Government Audit is responsible for the annual audits of Tennessee's 95 counties. Division staff currently conduct audits in 89 of those counties. Audits in the remaining six counties are conducted by private Certified Public Accountants (CPAs). County audits include the various offices, departments and entities of county government.

This Division ensures that municipalities, public internal school funds, certain quasi-governmental entities, utility districts, housing authorities, charter schools, and certain nonprofit and for profit organizations receiving funds from the State of Tennessee are audited as required by state statute. These audits are performed by CPAs.

The staff assigned to audit the counties is divided into four geographical areas: east, mideast, middle and west. Each area has an audit manager responsible for audit planning and staff supervision for the county audits assigned to that area. Additionally, information system audit staff are assigned to each area and perform general and application control reviews.

The Division approves contracts for the audits conducted by CPAs. Division staff review audit reports and selected audit working papers of CPAs for compliance with generally accepted government auditing standards, reporting requirements, state and federal statutes, and certain standards prescribed by the Comptroller of the Treasury. These contracted audits include Tennessee's 342 municipalities; 60 municipal-related entities; 129 quasi-governmental entities; 179 utility districts; 148 public internal school funds; 58 charter schools; 1 charter school-related entity; 85 housing authorities; 4 housing authority-related entities; and approximately 244 nonprofit and for profit organizations. The Division also approves audit contracts and reviews audit reports of 13 special school districts and 268 county related boards, agencies, commissions and authorities.

The Division also provides requested assistance and appropriate information to citizens, auditors, public officials and policy makers at all levels of government. This includes offering technical advice in the design and installation of accounting systems and maintenance of accounting records; assisting with the interpretation of laws; and providing advice to resolve problems with financial administration.

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Property Tax Functions

Division of Property Assessments

Office of Local Government, GIS / Mapping

Office of State Assessed Properties

State Board of Equalization

Division of Property Assessments

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The Division of Property Assessments ensures effective administration of Tennessee's property tax. Working with county assessors, trustees, county mayors, register of deeds and county commissioners, the Division:

- assists in reappraisal programs
- provides data processing services
- administers the tax relief program.

Reappraisal
The Division assists counties with reappraisal programs and monitors performance of property characteristic review performed by property assessors. Reappraisal occurs in each county on a four-year, five-year, or six-year cycle which includes an on-site review of each parcel of real property. Between reappraisals the Division conducts ratio studies to determine the overall level of appraisal within each county.

Personal Property
The assessment of tangible personal property is governed by Tennessee statutes and the assessment of commercial and industrial tangible personal property rules adopted by the State Board of Equalization. The rules call for personal property to be appraised based on original cost method of valuation while state law establishes depreciation schedules for determining value.

Tax Relief
State law provides for property tax relief for low-income elderly, disabled homeowners and disabled veteran homeowners or their surviving spouses. This is a state program funded by appropriations authorized by the Legislature. Tax collecting officials, including county trustees, receive applications from taxpayers who may qualify. The Tax Relief section processes these applications and determines eligibility for the program. Each year over 150,000 individuals receive benefits from this $28,000,000 plus program.

Training
Providing educational opportunities in property tax assessments, the Division of Property Assessments administers the Assessment Certification and Education Program for Assessors and their staff.

Information Technology Services

Computer Assisted Mass Appraisal (CAMA) System
Property tax assessments made by county assessors are maintained on state computer systems for 83 of Tennessee's counties. These centrally managed systems provide consistency and a sound methodology of appraisal for property tax purposes at a reasonable cost to local governments. The Division of Property Assessments is in the process of migrating counties to a new state-of-the-art appraisal system.

Select parcel data is available online.

Property Tax Billing
The Division of Property Assessments provides tax billing services at a reasonable cost to counties and cities whose property tax records are maintained on the state's computer system.

Online Tax Relief Information

Division of Property Assessments
505 Deaderick Street, Suite 1400
James K. Polk Building
Nashville, Tennessee 37243-1402
(615) 401-7737, Fax (615) 741-3888

Office of Local Government GIS / Mapping

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The Office of Local Government develops and uses Geographic Information Systems (GIS) technology to assist the Division of Property Assessments and local assessors of property in daily operations. GIS is also used to assist local governments with redistricting. The Office of Local Government serves as the liaison to the U.S. Census Bureau's Local Redistricting Data Program. Using census data, the Office produces digital maps, as well as publishes county commission districts and voting precinct maps.

Using GIS technology, various statistics, maps and reports are generated to support legislative research projects. The Office of Local Government is actively involved with the implementation of the statewide GIS program, technical support, training, and map maintenance for local governments.

GIS Analysis/Development/Redistricting
As specialists in geo-spatial data, this group works to translate complex GIS technology into useful and easy solutions for county redistricting purposes. This section also maintains county voting precinct maps.

GIS/Mapping
The GIS/Mapping section assists Tennessee's counties with maintenance of property ownership maps. Assisting the counties with their maintenance requires GIS technicians to digitally edit and save updates using a Geographic Information System. Parcel data created in this system can be shared with the assessment community and other interested parties having a need to access assessment attributes and spatial data.

The parcel maps contain information on property boundaries, parcel identifiers, property location and size of parcel. Other physical features on the property map include highway systems, creeks, trees and building structures. Property ownership maps are an integral part of the assessment process and are used in determining assessment values used by state and local assessment officials.

View commission district and precinct maps online.

View parcel data online.

Office of Local Government
GIS/Mapping
505 Deaderick Street, Suite 1700
James K. Polk Building
Nashville, Tennessee 37243-1402
(615) 401-7773, Fax (615) 532-5279

Office of State Assessed Properties

Gary T. Harris, CAE
Director
gary.harris@cot.tn.gov

The Office of State Assessed Properties conducts annual appraisals, assessments and audits of public utility and transportation properties. These assessments are certified to counties, cities and other taxing jurisdictions for billing and collection of property taxes.

The Office appraises the following:

- Commercial airlines and airfreight companies holding a common carrier certificate
- Barge line companies
- Privately-owned electric, electric cooperative and gas companies
- Interstate natural gas and products pipeline companies
- Power companies including hydroelectric, steam, atomic or other types for the transmission of power
- Private railcar and railroad companies
- Motor bus and motor carrier companies
- Telephone companies including cellular, telephone cooperative and wireless management companies
- Water and sewer companies regulated by the Tennessee Regulatory Authority

The Office is also responsible for administering the Telecommunications Ad Valorem Tax Reduction Fund.

Office of State Assessed Properties
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State Board of Equalization

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The State Board of Equalization establishes policy and provides quasi-judicial review of property tax assessments, rates and exemptions. The Board consists of the Governor, the Commissioner of Revenue, the Comptroller of the Treasury, State Treasurer, Secretary of State and two others appointed by the Governor.

Specific tasks of the Board include:

- Reviews assessments of public utility and common carrier companies as initially assessed by the Office of State Assessed Properties
- Establishes rules, policies, manuals and guidelines for property tax assessments on the basis of studies and recommendations by staff and the Division of Property Assessments
- Establishes reappraisal schedules and reviews reappraisal plans
- Reviews and acts upon applications for property tax exemption for religious, charitable and similar uses of property
- Reviews certified tax rate calculations received from local jurisdictions and monitors compliance with the certified tax rate law
- Prepares studies and reports of property tax statistics, including the biennial appraisal ratio study and the annual tax aggregate report with the assistance of the Division of Property Assessments
- Reviews applications for taxpayer agent registration
- Assures compliance with the annual fiscal summary reporting due from lessees of industrial development boards and health, housing and educational facility boards

The Board staff accomplishes these tasks under the general direction of the Board, and is housed within the Comptroller's Office for administrative purposes.

State Board of Equalization
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