

16 Assessor of Property - At A Glance

Mission To accurately identify, list, appraise and classify all taxable properties to achieve fair and equitable values for the preparation and completion of the annual assessment roll in a timely manner, while continuously educating property owners of the appraisal process and their options to appeal, as well as learn of available assistance programs.

Budget Summary

	2023-24	2024-25	2025-26
Expenditures and Transfers:			
GSD General Fund	\$11,617,700	\$12,142,100	\$13,713,700
Total Expenditures and Transfers	\$11,617,700	\$12,142,100	\$13,713,700
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	\$0	\$0	\$0
Other Governments and Agencies	16,000	13,900	13,700
Other Program Revenue	0	0	0
Total Program Revenue	\$16,000	\$13,900	\$13,700
Non-Program Revenue			
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	\$16,000	\$13,900	\$13,700
Expenditures per Capita	\$16.16	\$16.64	\$18.57

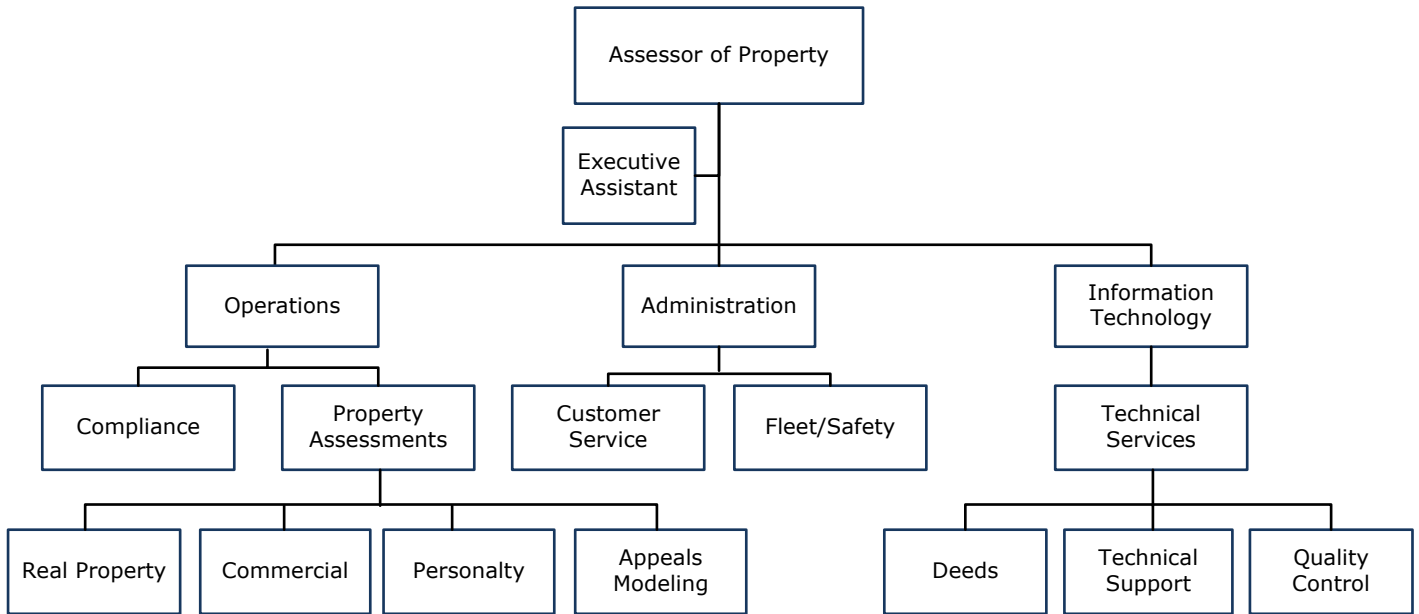
Position	Total Budgeted Positions	135	138	173
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Contacts

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Organizational Structure



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Budget Changes and Impact Highlights

Recommendation				Impact
Postage				
Postal/mailing services	GSD	\$30,000		To fund additional postal and mailing services necessary to support the 2025 re-appraisal process
Staffing				
Additional Staff for Re-appraisal	GSD	801,800 8.00 FTEs		Additional staffing requirement needed to address 2-year or 3-year re-appraisal cycle plan when implemented to maintain operational efficiency
Operations				
Paper and Supplies	GSD	10,000		Anticipated increased paper and supply costs directly associated with the 2025 re-appraisal
Annual support, license and maintenance fees	GSD	10,000		For subscription services having a contracted annual increase
Accounting services	GSD	10,000		Contracting with vendor to administer the tangible personal property audit program mandated by the State of Tennessee
Hearing officers				
Appointment of hearing officers	GSD	40,000 2.50 FTEs		To conduct preliminary hearings and to make investigations regarding complaints before the board arising from formal appeals per T.C.A. 67-5-1406
Non-allocated Financial Transactions				
Non-recurring	GSD	(205,000)		One-time funding for postage increase for FY25 Re-appraisal letters being mailed out
Budget Adjustment Savings	GSD	166,600		Reinstatement of agency's share of FY25 Budget Adjustment Savings
Internal Service Charges*	GSD	137,300		Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Pay Plan Allocation	GSD	570,900		Supports the hiring and retention of a qualified workforce.
General Services District Total		\$1,571,600	10.50 FTEs	
TOTAL		\$1,571,600	10.50 FTEs	

GSD - General Services District

* See Internal Service Charges section for details

16 Assessor of Property - Financial

GSD General Fund

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY25-FY26 Difference	FY25-FY26 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	6,377,700	5,823,090	6,821,300	7,860,900	1,039,600	15.24%
Overtime	3,000	0	3,000	3,000	0	0.00%
All Other Salary Codes	65,700	85,683	(17,600)	65,700	83,300	-473.30%
Fringe Benefits	2,127,100	2,073,704	2,217,900	2,551,000	333,100	15.02%
TOTAL PERSONNEL EXPENSES	8,573,500	7,982,477	9,024,600	10,480,600	1,456,000	16.13%
OTHER EXPENSES:						
Utilities	100	119	100	100	0	0.00%
Professional & Purchased Services	1,150,500	659,002	1,150,500	1,200,500	50,000	4.35%
Travel, Tuition & Dues	64,400	58,642	70,400	70,400	0	0.00%
Communications	645,000	451,054	839,000	614,000	(225,000)	-26.82%
Repairs & Maintenance Services	436,400	408,149	436,400	496,400	60,000	13.75%
Internal Service Fees	709,300	709,300	665,900	803,200	137,300	20.62%
All Other Expenses	38,500	34,384	(44,800)	48,500	93,300	-208.26%
TOTAL OTHER EXPENSES	3,044,200	2,320,649	3,117,500	3,233,100	115,600	3.71%
TOTAL OPERATING EXPENSES	11,617,700	10,303,126	12,142,100	13,713,700	1,571,600	12.94%
TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL EXPENSES & TRANSFERS	11,617,700	10,303,126	12,142,100	13,713,700	1,571,600	12.94%
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	16,000	13,762	13,900	13,700	(200)	-1.44%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	16,000	13,762	13,900	13,700	(200)	-1.44%
NON-PROGRAM REVENUE:						
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
Compensation from Property	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	0	0	0	0	0	0.00%
TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL REVENUE & TRANSFERS	16,000	13,762	13,900	13,700	(200)	-1.44%
Expenditures Per Capita	\$16.16	\$14.33	\$16.64	\$18.57	\$1.93	11.60%

16 Assessor of Property - Financial

Title	Grade	Class	FY2024 Budgeted		FY2025 Budgeted		FY2026 Budgeted		Variance	
			Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
GSD General 10101										
Administrative Services Division Manager	OR09	10863	1	1.00	3	3.00	3	3.00	0	0.00
Administrative Services Manager	OR07	07242	4	4.00	4	4.00	4	4.00	0	0.00
Administrative Services Officer 3	OR03	07244	2	2.00	2	2.00	2	2.00	0	0.00
Administrative Services Officer 4	OR05	07245	3	3.00	3	3.00	3	3.00	0	0.00
Administrative Specialist	ST11	07720	2	2.00	2	2.00	2	2.00	0	0.00
Appraiser 2	OR01	02670	29	29.00	30	30.00	31	31.00	1	1.00
Appraiser 3	OR03	07247	6	6.00	7	7.00	9	9.00	2	2.00
Appraiser 4	OR05	04400	5	5.00	6	6.00	10	10.00	4	4.00
Appraiser Analyst 2	OR02	07246	3	3.00	4	4.00	4	4.00	0	0.00
Appraiser Analyst 3	OR04	06116	4	4.00	4	4.00	4	4.00	0	0.00
Appraiser Analyst 4	OR07	10830	4	4.00	5	5.00	5	5.00	0	0.00
Assessments Manager	OR09	06524	1	1.00	1	1.00	1	1.00	0	0.00
Assessor of Property	NS	05534	1	1.00	1	1.00	1	1.00	0	0.00
Deputy Director	OR14	10948	3	3.00	1	1.00	1	1.00	0	0.00
Hrng Off-Tax Assess Reassessmt	NS	07198	40	1.50	40	1.50	67	4.00	27	2.50
Info Sys Advisor 1	OR09	07234	2	2.00	1	1.00	1	1.00	0	0.00
Info Sys Applications Analyst 2	OR05	07780	1	1.00	1	1.00	1	1.00	0	0.00
Info Sys Applications Analyst 3	OR06	07783	1	1.00	0	0.00	0	0.00	0	0.00
Info Sys Applications Tech 2	OR03	07785	1	1.00	2	2.00	2	2.00	0	0.00
Info Sys Manager	OR11	07782	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Rep	ST05	11040	3	3.00	2	2.00	2	2.00	0	0.00
Office Support Specialist 1	ST07	10123	4	4.00	6	6.00	6	6.00	0	0.00
Office Support Specialist 2	ST08	10124	3	3.00	2	2.00	3	3.00	1	1.00
Public Information Rep	OR04	07384	1	1.00	0	0.00	0	0.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	10	4.00	10	1.20	10	1.20	0	0.00
10101 Total Positions & FTEs			135	90.50	138	90.70	173	101.20	35	10.50

Department Totals			135	90.50	138	90.70	173	101.20	35	10.50
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16 Assessor of Property Program Purpose Statements

Assessment Line of Business

Assessment Program

The purpose of the Assessment Program is to produce, provide, and maintain an annual assessment roll pursuant to all applicable laws, rules, and regulations.

Board of Equalization Line of Business

Board of Equalization Program

The purpose of the Board of Equalization Program is to provide an entity that serves to review the annual assessment roll, including hearing appeals of taxpayers who feel their property assessment is in error.

Hearing Officer Review Line of Business

Hearing Officer Review Program

The purpose of the Hearing Officer Review Program is to assist the Board of Equalization to timely and efficiently conduct its work to review the annual assessment roll by hearing appeals of taxpayers who feel their property assessment is in error.

Personal Property Audit Line of Business

Personal Property Audit Program

The purpose of the Personal Property Audit Program is to perform audits in compliance with State requirements and to encourage all entities liable for tangible personal property taxes to report accurately.