

# The Role of the Comptroller's Division of Property Assessments

Bryan Kinsey, AAS, TMA - Director

8.21.24

County Officials Orientation Program 2024

TENNESSEE COMPTROLLER OF THE TREASURY



# Who We Are

- Comptroller of the Treasury,  
Jason E. Mumpower
- Office Mission: **Make  
government work better**



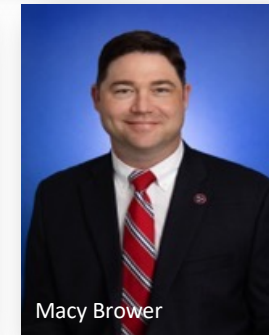
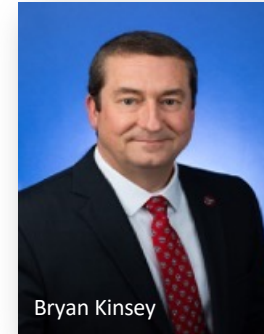
County Officials Orientation Program 2024  
Jason E. Mumpower

TENNESSEE COMPTROLLER OF THE TREASURY



# Who We Are

- DPA Leadership
  - Bryan Kinsey, AAS, TMA Director
  - Ryan Duggin, AAS, TMA Assistant Director
  - Macy Brower, AAS, TMA Assistant Director



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# The Division of Property Assessments

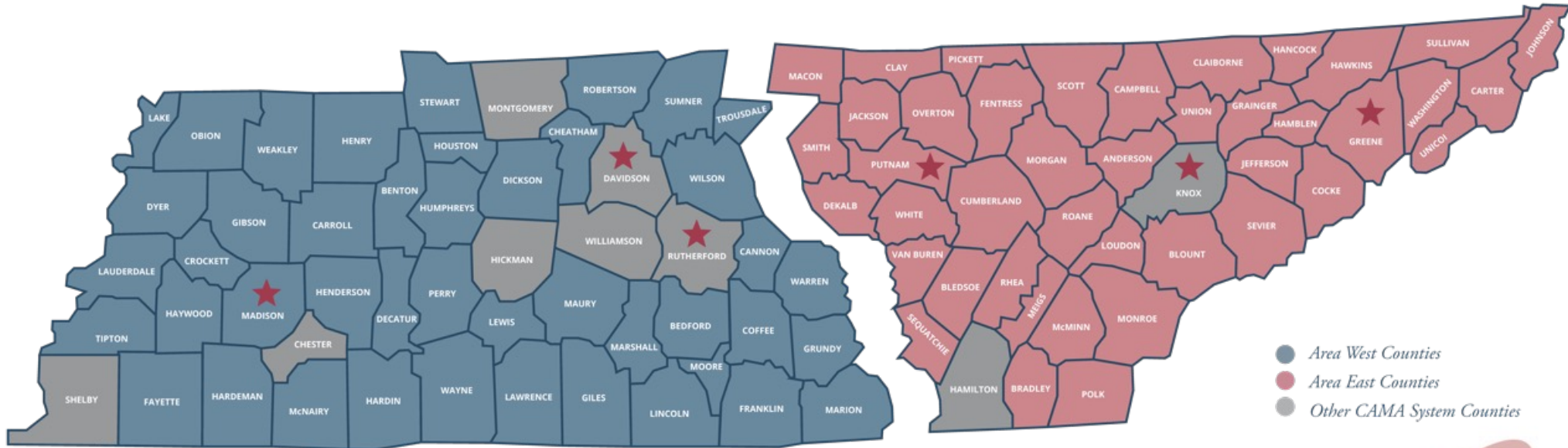
- Created by the General Assembly in 1967
- Purpose: Ensure effective administration of property tax
- Staff size: 116
- Six offices across the state
  - Jackson
  - Nashville
  - Murfreesboro
  - Cookeville
  - Knoxville
  - Greeneville

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# DPA Offices



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# The Division of Property Assessments

- Services include:
  - Appraisal assistance for unique properties
  - Revaluation year support
  - Appraisal ratio studies and current value updates
  - Assessment education and training
  - Administration of Tax Relief Program
  - Oversight responsibilities
  - CAMA system
  - Mapping/GIS support

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# The Division of Property Assessments

- Five Departments
  - Administration
  - Assessment Systems
  - Geographic Services
  - Tax Relief
  - Field Operations

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# The Division of Property Assessments

- Administration
  - DPA Task Center facilitates processes between assessors and DPA Assessment Systems
  - Shipping department makes sure printed materials are shipped to assessors and collectors
  - Front-line communication through public-facing web, emails, phone, etc.
  - Administers the Assessment Education and Certification Program

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# The Division of Property Assessments

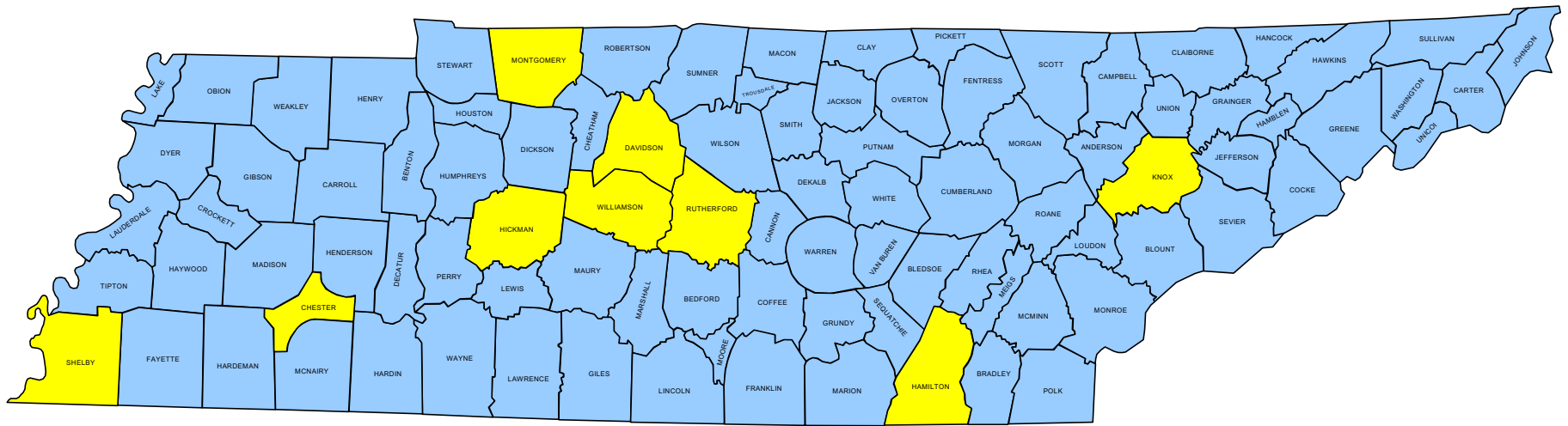
- Assessment Systems
  - Assists local governments with property tax administration systems and processes
    - Supporting assessors of property with valuation matters
    - Supporting collecting officials with tax billing
  - Use and support of the IMPACT (Integrated Multi-Processing of Administrative and CAMA Technologies) system
  - Support of Tax Freeze Program



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# CAMA Systems



 **IMPACT** Tennessee's CAMA Solution  
 **Other CAMA Systems**  
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# The Division of Property Assessments

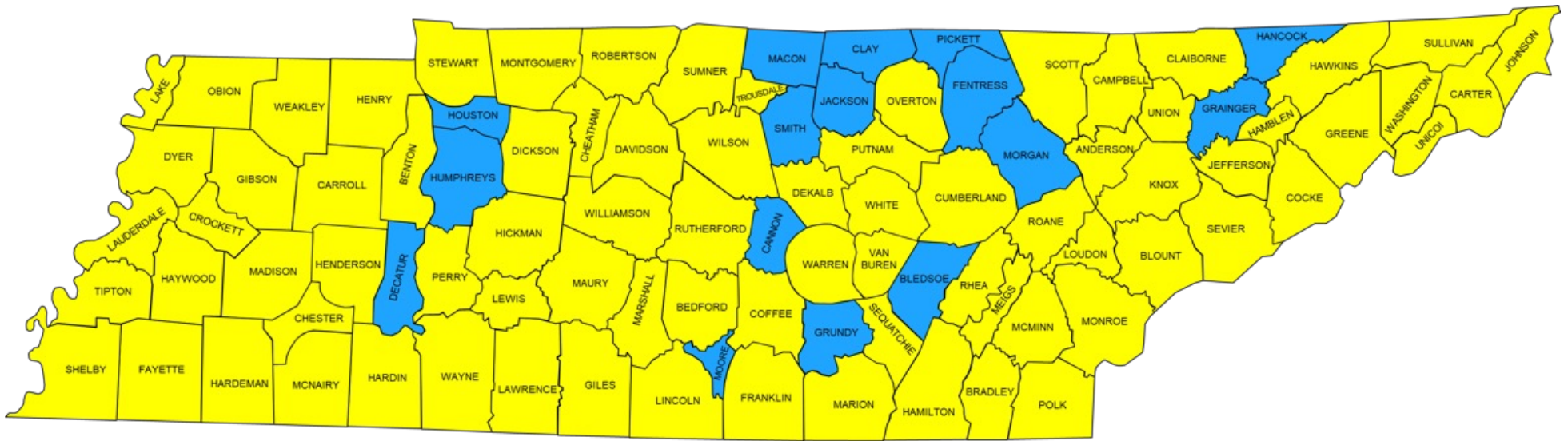
- Geographic Services
  - Develops and uses Geographic Information System (GIS) technology for internal use and to support local assessors of property, local administrators of elections, and others
  - Three key business areas:
    - Parcel boundary mapping
    - Municipal boundary management
    - Redistricting support



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# Mapping Systems



-  Local Geographic Information System (GIS) (79)
  -  Paper Maps (16)
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# The Division of Property Assessments

- Tax Relief
  - Property tax assistance to certain qualifying homeowners
    - Low-income elderly or permanently disabled
    - Disabled veterans or surviving widow(er)
  - Statewide program available in every taxing jurisdiction
  - Applications received by collecting officials
  - Applications reviewed/approved/paid by DPA
  - Funded through appropriation by General Assembly
    - Approximately a \$41 million program

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# The Division of Property Assessments

- Field Operations
  - Support and oversight of the assessment processes of Tennessee's 95 assessors of property
    - Reappraisal
    - Appraisal ratio studies
    - Current value updates
    - Monitoring/auditing of assessors' offices
  - Five field offices across the state support IMPACT counties
  - “Nashfield” in Nashville supports non-IMPACT counties

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# The Duties and Responsibilities of the Assessor's Office

Macy Brower, AAS, TMA – Assistant Director  
Ryan Duggin, AAS, TMA – Assistant Director

8.21.24

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# The Role of the Assessor

- Primary responsibility is to locate, identify, and appraise all taxable property for the purpose of achieving fair and equitable assessed values
  - Achieved through discovery, visual inspection, and periodic revaluations
  - Appraisal date: January 1
  - Values typically remain static between reappraisal cycles

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# The Role of the Assessor

- Tennessee Constitution – Article II Section 28
  - All **property** subject to taxation
  - Legislature may exempt certain properties
  - For purposes of taxation, three classifications
    - Real property
    - Tangible personal property
    - Intangible personal property
  - The above three classifications are further subclassified to create fractional assessments of 5%, 25%, 30%, 40%, and 55%.
  - Assessments must be **equal** and **uniform**

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# The Role of the Assessor

- Tennessee Code Annotated – more on equality and uniformity
  - §67-5-1601 requires that “new improvements ... shall be valued on the **same** basis as similar improvements were valued during the last revaluation.”
  - §67-5-1603 requires that “...no such changed assessments for individual taxpayers shall result in **inequality** or destroy the **uniformity** of assessment intended to be achieved by the reappraisal program.”

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# The Role of the Assessor

- Assessor and Deputy Assessor Oath of Office (TCA §67-1-507)
  - “I ... solemnly swear ... that I will appraise, classify, and assess all taxable property ... according to the Constitution of Tennessee and the laws of the state; that I will truly report all persons who fail or refuse to list their taxable property or who have to my knowledge returned a fraudulent list; and that I will faithfully, impartially and honestly discharge my duties as assessor of property according to the law, to the best of my knowledge and ability, without fear, favor or affection, so help me God.”

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# The Role of the Assessor - Real Property



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# The Role of the Assessor - Real Property

- Visual inspection (on-site and/or virtual)
  - New construction or major renovation
  - Demolition
- Maintenance of ownership records
  - Name
  - Address (mailing and physical property address)
  - Property boundaries
- Program of sales verification
  - Sales reflective of market value
  - Sales of “non-arm’s length” transactions
- Cyclical revaluation

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# The Role of the Assessor - Real Property

- County-wide reappraisal of real property
  - Performed periodically to update all property values in a jurisdiction to market value
  - Every county on a 4-, 5-, or 6-year cycle
    - Illustration of 5-year cycle
      - Years 1 – 4 Visual Inspection
      - Year 5 Revaluation
  - Responsibility of assessor with training, support, technical assistance, and supervision by DPA
  - Revenue neutral due to “truth in taxation” – certified tax rate

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# The Role of the Assessor - Personal Property



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# The Role of the Assessor - Personal Property

- Maintenance of ownership records
  - Name
  - Address (mailing and physical property address)
  - “Situs” location
- Audit program
  - Desk reviews
  - Site reviews/inspection
  - Comprehensive audits by professional firm
- Unique from real in that it’s self-reported
- Unique from real in that it’s revalued annually

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GROUP 1 - FURNITURE, FIXTURES, GENERAL EQUIPMENT, AND ALL OTHER PROPERTY NOT LISTED IN ANOTHER GROUP				GROUP 4 - AIRCRAFT, BOATS, AND TOWERS				GROUP 6 - BILLBOARDS, TANKS, AND PIPELINES			
YEAR	COST ON FILE	REVISED COST	DEPR	YEAR	COST ON FILE	REVISED COST	DEPR	YEAR	COST ON FILE	REVISED COST	DEPR
2023	\$574,906		.88	2023			.92	2023			.94
2022	\$2,241,450		.75	2022			.85	2022			.88
2021	\$29,994,190		.63	2021			.77	2021			.81
2020			.50	2020			.69	2020			.75
2019			.38	2019			.62	2019			.69
2018			.25	2018			.54	2018			.63
PRIOR			.20	2017			.46	2017			.56
TOTAL	\$32,810,546			2016			.38	2016			.50
GROUP 2 - COMPUTERS, COPIERS, PERIPHERALS, AND TOOLS				2015			.31	2015			.44
YEAR	COST ON FILE	REVISED COST	DEPR	2014			.23	2014			.38
2023	\$160,162		.67	PRIOR			.20	2013			.31
2022	\$426,179		.33	TOTAL				2012			.25
PRIOR	\$2,540,100		.20	GROUP 5 - MANUFACTURING MACHINERY				PRIOR			.20
TOTAL	\$3,126,441			YEAR	COST ON FILE	REVISED COST	DEPR	TOTAL			
GROUP 3 - MOLDS, DIES, AND JIGS				2023			.88	GROUP 9 - VEHICLES			
YEAR	COST ON FILE	REVISED COST	DEPR	2022			.75	YEAR	COST ON FILE	REVISED COST	DEPR
2023			.75	2021			.63	2023			.80
2022			.50	2020			.50	2022			.60
2021			.25	2019			.38	2021			.40
PRIOR			.20	2018			.25	PRIOR			.20
TOTAL				PRIOR			.20	TOTAL			
GROUP 7 - SCRAP PROPERTY				TOTAL				GROUP 10 - CONSTRUCTION IN PROCESS			
YEAR	COST ON FILE	REVISED COST	DEPR	GROUP 8 - RAW MATERIALS AND SUPPLIES				YEAR	COST ON FILE	REVISED COST	DEPR
ALL			.02	YEAR	COST ON FILE	REVISED COST	DEPR	ALL			.15
				ALL	\$172,811		1.00				

# The Role of the Assessor - CAMA

- Computer-Assisted Mass Appraisal (CAMA)
  - Not single property (fee) appraisal, but groups of properties all at once
    - Single property (fee) appraisal: an appraisal done by a professional appraiser for a fee, often for individuals or investors who are considering purchasing a property
    - Mass appraisal: the systematic process of valuing a group of properties by using market data, standardized methods, and statistical modeling
  - Used to assess both real and personal property

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# The Role of the Assessor - CAMA

- Computer-Assisted Mass Appraisal (CAMA)
  - Provides one location to:
    - Record ownership information (real and personal)
    - Record owned assets and leased equipment (personal)
    - Maintain physical characteristics (real)
    - Store sales (market) data (real)
    - Develop appraised values (real and personal)
  - Comptroller's Office provides a CAMA system known as IMPACT, used by 86 of the 95 counties
    - Integrated Multi-Processing of Administrative and CAMA Technologies (IMPACT)

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Parcel ID: 057J D 00700 000

DANIELS KARIS

113 WATER'S HILL CIR

2024

- Add Record
- Copy Record
- Copy From
- Deactivate
- Split Parcel
- Alerts
- Reassign
- Abandon
- Save
- Validate
- Commit
- Quick View
- Print
- Run Reports
- Docs & Photos
- Quick Links

You have read-only access to this transaction.

- Values
- Parcel
- Owners
- Legal
- Land
- Dwellings**
- Additions
- OBY
- Com Bldgs
- Com Int/Ext
- Com Features
- Asmt
- Sales
- Permits
- Entrances
- Tax Freeze
- Reconciliation
- Notes

ALTERNATE ADDRESS

Card#	Imp T...	Year ...	Eff Ye...	Grade	CDU	SFLA	Dwelling ...	Who	When	Record	Status
-------	----------	----------	-----------	-------	-----	------	--------------	-----	------	--------	--------

1	01	2014	2014	1+	AV	3390	447580	EOY ROLL	09/22/2023 11:35 AM	Current	
---	----	------	------	----	----	------	--------	----------	---------------------	---------	--

Characteristics:

Card #: 1

IMP Name:

Valuation Method: D Dwelling Valuation

Record Type: R: Real Property

Improvement Type: 01: SINGLE FAMILY

Lower Level: 1 NO BASEMENT

Story Height: 2: 2 STORY FRAME

Heating: 7 HEAT AND COOLING SPLIT

Exterior Wall: 11 COMMON BRICK

Heating Fuel Type:

Attic:

AGE

Year Built: 2014

Effective Year: 2014

Age: 7

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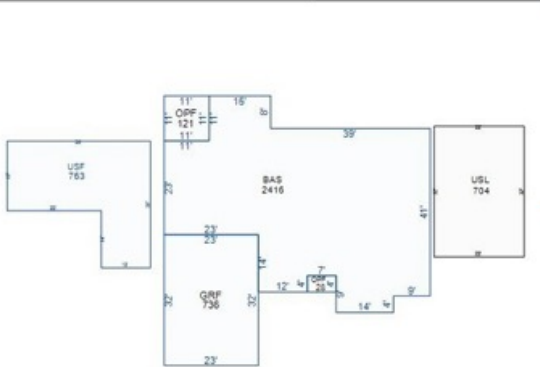
Frozen %: 0 0

Property Type: 00 Residential

ASSESSOR OF PROPERTY - PROPERTY RECORD CARD

113 WATER'S HILL CIR Property Address Ownership and Mailing Address		Subdivision <b>WATER'S HILL 1</b> BK 26 PG 21 BLOCK LOT 7 TRACT			TAX YEAR 2024 <b>WILSON</b>		095	057J	D	007.00	000
DANIELS KARIS 113 WATER'S HILL CIR LEBANON TN 37087		Alt Subdiv BK PG BLOCK LOT TRACT			City <b>95404 Lebanon</b> SSD1 <b>405 Lebanon SSD</b>		JUR	CONTROL MAP	GROUP	PARCEL	PI S/I
		Additional Description Dimensions <b>114.80 X 185.15 IRR</b>			Map <b>057J</b> Dist <b>03</b>		Updated 09/22/2023 Printed 08/09/2024		Card: 1 of 1 Page: 1 of 1		

DWELLING DATA										
Improv Type	01 Single Family		Lower Level	1 No Basement		Rooms	0		Bedrooms	0
Stories	2 Story Frame		Heating/Air	7 Heat And Cooling Split		Half Baths			Total Fixtures	12
Exterior Wall	11 Common Brick		Attic			Wood FP Stacks			Openings	0
Heating Fuel						Info Src 3	Occ 0	Rental: Src	Year 0	Amount 0
Year Built	2014		Eff Yr Built	2014		Quality	1+ : Average +		Condition	Average
Full Baths						Prorate	Date		Factor	% Comp
Wood FP Stacks						Depr: Physical	7		Other Phys	Functional
Info Src 3	Occ 0	Rental: Src	Year 0	Amount 0	Sched			External	% Good	93
GFLA		Area	Story	Const	Grade	SFLA	Degr Yr	Eff Age	County Factor	
2,416		1,542	1	1.07	1.07	3,390	2021	7	1.00	
RCN	Base Dwelling	Addl Areas	Total	\$/SqFt	% Complete					1
321,600	321,600	159,670	481,270	141.97	Dwelling Factor					
RCNLD	299,090	148,490	447,580	132.03	Dwelling Value					447,580
AREAS: Lower Floor		First & Above	Area	% SFLA	Rate	RCN				
BAS		2,416								
USF		763	100	109.66	83,670					
OPF		121	0	36.53	4,420					
OPF		28	0	36.43	1,020					
GRF		736	0	60.91	44,830					
USL		704	30	36.55	25,730					



APPRAISED VALUES	
LAND	95,000
IMPROVEMENTS	450,000
TOTAL APPRAISAL	545,000
GREENBELT APR	
ASSESSMENT	136,250
ASSESSED @	25%
APPROACH	COST VALUE
Value Correlation	Value
COST INCOME MARKET	545,000

PARCEL DATA	
NBHD	L01
Review Flag	
Living Units	
Water/Sewer	
Electricity	01 Public / Public
Gas	01 Public
	01 Public - Natural Gas
Topo	1 Rolling
Road Type	2 State Highway
Delete Next Year	
Greenbelt Review	N
Land Apr Date	01/01/2011 By 16
# Improvements	1
# Mobile Homes	0
NH Trend	0 STABLE
Other	
Land Use Code	11 81
Zoning	R-1A
GREENBELT	
Year Recorded	
App#	

OUTBUILDINGS and YARD ITEMS												Total OBY				
Code	Description	Yr Bt	Eff Yr	Area	Grade	Units	Addl Description	Class	Rate	Cnd	RCN	%Good	Prort	Adj Fact	Value	Value
DRW	Driveway	2014	2014	1	C	1			1500	UN	1,500	100		1	1,500	
CMN	Common Area	2020	2020	1	C	1			940	UN	940	100		1	940	2,440

MARKET LAND																		
#	Type	Table	Code	Acc	Front	Depth	Units	Rate	Infl	Fld	Topo	Loc	Size	Mkt	Dep	Adj Rate	Value	Class
1	U	ZZ	01		0	0	1	95,000.00							100	95,000.00	95,000	
Totals:							1									95,000		

AGRICULTURAL / GREENBELT LAND											
#	Mkt Line	Use Type	Soil Type	Access	Acres	Rate	Use Value				
Totals:											

SALES									
Date	Book	Page	Price	Adj Price	V/I	Instr	A/R	Owner	
10/08/2014	1612	975	309,750	309,750	I	WD	N	DANIELS KARIS	
06/28/2013	1552	1216	65,000	65,000	V	WD	I	BLUEBIRD PARTNERS LLC	
03/25/2010	1391	2117						FIRST FREEDOM BANK	
06/30/2006	1190	720	960,000	960,000	I	WD	P	WATER'S HILL DEVELOPMENT	

**NOTES**  
 LAND VALUE CHNGD 2009 JP/LAND VALUE CHNGD 2010 JP 1391/2117  
 FORECLOSED/BAY WIN SQ/SOME STONE ON BAY WIN/FRPL NV WND/AUCTION/  
 LAND CHG ST '16/ST CHG QUALITY AND IMP TYPE '16/CBOE NC REQUESTED FC BY ASSESSOR  
 APOS;17/HOUSE REMEASURED 2017/CBOE NC REQUESTED FC CK SQ FOOTAGE '17/  
 SBOE CHG '18/  
 ALL OPEN SPACE ASSESSED TO INDIVIDUAL LOTS FOR '20/

County Officials Orientation Program 2024

Account: 141 99999 P 005

AMAZON.COM SERVICES LLC 100 DAVID PHILLIPS DR BNA8 2024

Add Record 
 Copy Record 
 Deactivate 
 Alerts 
 Reassign 
 Abandon 
 Save 
 Validate 
 Commit 
 Quick View 
 Print 
 Run Reports 
 Docs & Photos 
 Quick Links

You have read-only access to this transaction.

[Property](#)
[Account Info](#)
[Address](#)
[Account Contacts](#)
[Assets](#)
[Lease](#)
[Totals](#)
[Audit](#)
[AltID](#)
[Notes](#)
[Asmt](#)

DEACTIVATEALL

File Year	Group	Categ...	PP Class	Calc	Year Acq'd	Cost	Depr	Depr Value	Appr Value	Over Code	Override Value	De
2024	GROUP1	GRP1	GRP1	O: Original Cost	2023	574,906	88	505917	505,917			FU
2024	GROUP1	GRP1	GRP1	O: Original Cost	2022	2,241,450	75	1681088	1,681,088			FU
2024	GROUP1	GRP1	GRP1	O: Original Cost	2021	29,994,190	63	18896340	18,896,340			FU
2024	GROUP2	GRP2	GRP2	O: Original Cost	2023	160,162	67	107309	107,309			CO
2024	GROUP2	GRP2	GRP2	O: Original Cost	2022	426,179	33	140639	140,639			CO
2024	GROUP2	GRP2	GRP2	O: Original Cost	1900	2,540,100	20	508020	508,020			CO
2024	GROUP8	GRP8	GRP8	O: Original Cost	1900	172,811	100	172811	172,811			RA

PROPERTY TYPE: Industrial

STATE OF TENNESSEE PERSONAL PROPERTY APPRAISAL CARD

ACCOUNT STATUS: Active

<b>100 DAVID PHILLIPS DR BNA8</b>		<b>BUS CODE:</b> 42199 OTHER MISCELLANEOUS DURABLE	<b>TAX YEAR</b> 2024	141	99999	P	005
<b>PROPERTY ADDRESS</b>		<b>CONTACT:</b> JOSEPH LO	<b>WILSON COUNTY, TENNESSEE</b>	<b>CONTROL MAP</b>	<b>GROUP</b>	<b>PARCEL</b>	<b>PI</b> <b>SI</b>
<b>BUSINESS NAME AND MAILING ADDRESS</b>		<b>PHONE:</b> 206-266-1209	<b>CITY</b>	<b>UPDATED:</b> 02/27/24			
AMAZON.COM SERVICES LLC		<b>CORPORATE PHONE:</b>	<b>SSD1</b> 000	<b>PRINTED:</b> 08/09/24 03:53 PM			
% TAX DEPT		<b>BUSINESS OWNER:</b> AMAZON.COM SERVICES LLC	<b>SSD2</b> 000	Page 1 of 1			
PO BOX 80416		<b>REAL EST OWNER:</b>	<b>DIST</b> 23	<b>MAP</b> 141	<b>APPRAISED VALUES</b>		
SEATTLE WA 98108-0416		<b>SALES TAX#:</b>	<b>YEAR APPR</b> 2023	<b>DEPR YEAR</b> 2024	<b>TOTAL APPRAISAL</b> \$22,012,124		
D/B/A		<b>BUSINESS LICENSE#:</b>	<b>ASSET LIST YR</b> 2024	<b>BUS STARTED</b>	<b>Assessment @ 30%</b> \$6,603,637		
			<b>DISCOVERY</b> 03/16/22	<b>SMALL ACCT</b>			
				<b>REVIEW NEEDED</b> N			

STANDARD VALUE				GROUP 4 - AIRCRAFT, TOWERS, AND BOATS				GROUP 6 - BILLBOARDS, TANKS, AND PIPELINES				APPRAISAL BY GROUP											
YEAR	COST	DEPR	VALUE	YEAR	COST	DEPR	VALUE	YEAR	COST	DEPR	VALUE	GROUP 1	GROUP 2	GROUP 3	GROUP 4	GROUP 5	GROUP 6	GROUP 7	GROUP 8	GROUP 9	GROUP 10		
GROUP 1 - FURNITURE, FIXTURES, GENERAL EQUIPMENT AND ALL OTHER PROPERTY NOT LISTED IN ANOTHER GROUP				2023 \$0 92 \$0				2023 \$0 94 \$0				\$21,083,345	\$755,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$574,906	88	\$505,917	2022	\$0 85 \$0	2022	\$0 88 \$0	2021	\$0 81 \$0	2021	\$0 81 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$172,811	\$0	\$0	
2022	\$2,241,450	75	\$1,681,088	2021	\$0 77 \$0	2020	\$0 75 \$0	2020	\$0 75 \$0	2020	\$0 75 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2021	\$29,994,190	63	\$18,896,340	2020	\$0 69 \$0	2019	\$0 62 \$0	2019	\$0 69 \$0	2019	\$0 69 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2020	\$0 50 \$0	2018	\$0 54 \$0	2018	\$0 54 \$0	2018	\$0 63 \$0	2018	\$0 63 \$0	2018	\$0 63 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2019	\$0 38 \$0	2017	\$0 46 \$0	2017	\$0 46 \$0	2017	\$0 56 \$0	2017	\$0 56 \$0	2017	\$0 56 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2018	\$0 25 \$0	2016	\$0 38 \$0	2016	\$0 38 \$0	2016	\$0 50 \$0	2016	\$0 50 \$0	2016	\$0 50 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PRIOR	\$0 20 \$0	2015	\$0 31 \$0	2015	\$0 31 \$0	2015	\$0 44 \$0	2015	\$0 44 \$0	2015	\$0 44 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$32,810,546		\$21,083,345	2014	\$0 23 \$0	2014	\$0 38 \$0	2014	\$0 38 \$0	2014	\$0 38 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
GROUP 2 - COMPUTERS, COPIERS, PERIPHERALS, FAX MACHINES AND TOOLS				PRIOR	\$0 20 \$0	2013	\$0 31 \$0	2013	\$0 31 \$0	2013	\$0 31 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$160,162	67	\$107,309	TOTAL	\$0 20 \$0	2012	\$0 25 \$0	2012	\$0 25 \$0	2012	\$0 25 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2022	\$426,179	33	\$140,639	GROUP 5 - MANUFACTURING MACHINERY				PRIOR	\$0 20 \$0	PRIOR	\$0 20 \$0	PRIOR	\$0 20 \$0	APPRAISAL BY CATEGORY									
PRIOR	\$2,540,100	20	\$508,020	2023	\$0 88 \$0	2023	\$0 88 \$0	2023	\$0 88 \$0	2023	\$0 88 \$0	2023	\$0 88 \$0	STANDARD VALUE	\$22,012,124	LEASED PROPERTY	\$0	NONSTANDARD	\$0	POLLUTION CONTROL	\$0	UNIT COMPARISON	
TOTAL	\$3,126,441		\$755,968	2022	\$0 75 \$0	2022	\$0 75 \$0	2022	\$0 75 \$0	2022	\$0 75 \$0	2022	\$0 75 \$0	TYPE		NUMBER		\$ PER UNIT		SCHEDULE DATA			
GROUP 3 - MOLDS, DIES, AND JIGS				2021	\$0 63 \$0	2021	\$0 63 \$0	2021	\$0 63 \$0	2021	\$0 63 \$0	2021	\$0 63 \$0	ASSESSMENT TYPE	Regular	SCHEDULE TYPE	Original	FURNISHED	11/13/23	RETURNED	02/27/24		
2023	\$0 75 \$0	2020	\$0 50 \$0	2020	\$0 50 \$0	2020	\$0 50 \$0	2020	\$0 50 \$0	2020	\$0 50 \$0	2020	\$0 50 \$0	BY		AUDIT DATA							
2022	\$0 50 \$0	2019	\$0 38 \$0	2019	\$0 38 \$0	2019	\$0 38 \$0	2019	\$0 38 \$0	2019	\$0 38 \$0	2019	\$0 38 \$0	INITIATED	07/21/23	COMPLETED	03/20/2024	FROM	THRU				
2021	\$0 25 \$0	2018	\$0 25 \$0	2018	\$0 25 \$0	2018	\$0 25 \$0	2018	\$0 25 \$0	2018	\$0 25 \$0	2018	\$0 25 \$0	TYPE	B								
PRIOR	\$0 20 \$0	PRIOR	\$0 20 \$0	PRIOR	\$0 20 \$0	PRIOR	\$0 20 \$0	PRIOR	\$0 20 \$0	PRIOR	\$0 20 \$0	PRIOR	\$0 20 \$0										
TOTAL	\$0 20 \$0	TOTAL	\$0 20 \$0	TOTAL	\$0 20 \$0	TOTAL	\$0 20 \$0	TOTAL	\$0 20 \$0	TOTAL	\$0 20 \$0	TOTAL	\$0 20 \$0										
GROUP 7 - SCRAP PROPERTY				GROUP 8 - RAW MATERIALS AND SUPPLIES				GROUP 10 - CONSTRUCTION IN PROCESS															
YEAR	COST	DEPR	VALUE	YEAR	COST	DEPR	VALUE	YEAR	COST	DEPR	VALUE												
ALL	\$0	2	\$0	ALL	\$172,811	100	\$172,811	ALL	\$0	15	\$0												

ANNUAL HISTORY											NOTES
TAX YR	PROP TYPE	ASMT TYPE	APPRAISAL	ASSESSMENT	RATIO	EQUALIZED ASMT	ADJ APPRAISAL	CHG REASON	YR INIT		2022 & 2023 TMA AUDIT - DISC
2023	09	R	\$25,744,294	\$7,723,288	.6976	\$5,387,766	\$0	33			
2022	09	R	\$28,276,318	\$8,482,895	1	\$8,482,895	\$0	20			
2021			\$0	\$0	1	\$0	\$0				
2020			\$0	\$0	.7912	\$0	\$0				
2019			\$0	\$0	.8592	\$0	\$0				
2018			\$0	\$0	.8592	\$0	\$0				
2017			\$0	\$0	1	\$0	\$0				
2016			\$0	\$0	1	\$0	\$0				
2015			\$0	\$0	.8925	\$0	\$0				
2014			\$0	\$0	.9742	\$0	\$0				

County Officials Orientation Program 2024







# Property Assessments

Go to Comptroller.TN.gov

- Home
- About Us
- Office Functions
- Boards
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- Careers
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## Division of Property Assessments

About the Division and Other Property Tax Functions

Read More



- How to Calculate Your Tax Bill
- Assessment vs Taxation
- Assessment Schedule
- Tangible Personal Property



- Assessment Education
- Reports/Handbooks/Reference
- Assessment Information for Each County
- DPA Field Operations



- Redistricting
- Parcel Data Stewardship
- Land Use
- Municipal Boundaries



- What is IMPACT
- About the Vendor
- IMPACT FAQs

# Upcoming Comptroller Events

- New Assessor Orientation
  - September 22-23, 2024
  - Montgomery Bell State Park
  - Fun ... Informative ... **FREE**
- 33<sup>rd</sup> Annual Assessor Retreat
  - September 23-25, 2024
  - Montgomery Bell State Park
  - Learn ... Grow ... Expand Your Network



County Officials Orientation Program 2024

TENNESSEE COMPTROLLER OF THE TREASURY



# Questions?

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County Officials Orientation Program 2024

**TENNESSEE COMPTROLLER OF THE TREASURY**

