

16 Assessor of Property - At a Glance

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

Budget Summary

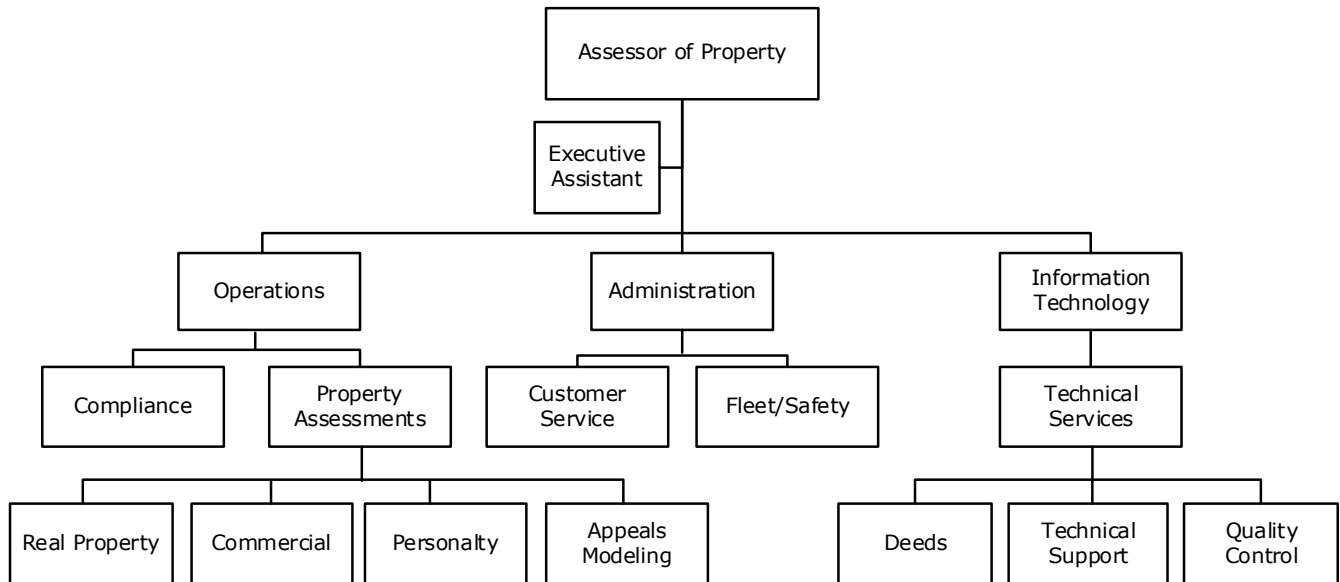
	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Expenditures and Transfers:			
GSD General Fund	\$ 8,531,300	\$ 9,210,200	\$ 10,359,400
Total Expenditures and Transfers	<u>\$ 8,531,300</u>	<u>\$ 9,210,200</u>	<u>\$ 10,359,400</u>
Revenues and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	\$ 200	\$ 0	\$ 0
Other Governments and Agencies	21,000	17,300	17,000
Other Program Revenue	0	0	0
Total Program Revenue	<u>\$ 21,200</u>	<u>\$ 17,300</u>	<u>\$ 17,000</u>
Non-program Revenue	\$ 0	\$ 0	\$ 0
Transfers From Other Funds and Units	0	0	0
Total Revenues and Transfers	<u>\$ 21,200</u>	<u>\$ 17,300</u>	<u>\$ 17,000</u>
Expenditures Per Capita	\$ 11.92	\$ 13.08	\$ 14.50

Positions Total Budgeted Positions 193 154 135

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Organizational Structure



Programs

Administrative

Non-allocated Financial Transactions

Assessment

Assessment

Board of Equalization

Board of Equalization

Hearing Officer Review

Hearing Officer Review

Personal Property Audit

Personal Property Audit

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Budget Changes and Impact Highlights

Recommendation			Impact
Appraisal/Negotiation			
Appeals expert	GSD	\$250,000	To provide the expert and institutional knowledge required for commercial appeals such as historic sites, hotels, malls, and other complicated properties presented to the State Board of Equalization resulting from the 2021 Reappraisal.
Contract Consultants			
Appeals expert	GSD	205,000	To provide the expert and institutional knowledge required for complex appeals presented to the State Board of Equalization resulting from the 2021 Reappraisal.
Appraisal Staffing			
Addition in Appraisal Staff	GSD	561,500 8.00 FTEs	With record breaking increases in the number of parcels, permits being issued, and deed transfers this funding will help to ensure this office can continue to meet the increased demand in a timely manner.
Postage			
Postage and mailing	GSD	13,000	Additional funding to support the increase in mailings to the citizens of Nashville/Davidson County.
Office and Administrative Resources			
Uniform personalization and General Office Supplies	GSD	5,000	To provide uniform personalization that will help to clearly identify appraisers out in the field ensuring their safety. As a result of increased demand in workload there is an increased need for general office supplies. This funding will ensure the safety of appraisers in the field as well as provide for the efficient and effective operations of the Assessor's Office.
EagleView			
Contractual Obligation	GSD	165,000	Restoration of this FY22 one time funding will ensure contractual obligations are supported for the life of the contract.
Subscription Services			
Subscription increases	GSD	6,000	Various subscription services are used to assisting with valuation. This funding will ensure those services remain available.
Accounting Services			
Contractual increase	GSD	5,900	Contractual increase for tangible personal property audit mandated by the State.
2021 Reappraisal Reduction			
Non-recurring funding	GSD	(527,200) (2.50 FTEs)	To remove FY22 funding that was allocated as one-time funding for the 2021 Reappraisal.

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Budget Changes and Impact Highlights

Recommendation			Impact
Non-allocated Financial Transactions			
Internal Service Charges*	GSD	406,200	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Pay Plan Allocation	GSD	58,800	Supports the hiring and retention of a qualified workforce.
General Services District Total		\$1,149,200 5.50 FTEs	
TOTAL		\$1,149,200 5.50 FTEs	

* See Internal Service Charges section for details
GSD - General Services District

16 Assessor of Property - Financial

GSD General Fund						
	FY2021 Budget	FY2021 Actuals	FY2022 Budget	FY2023 Budget	FY22-FY23 Difference	FY22-FY23 % Change
OPERATING EXPENSES:						
PERSONAL SERVICES	6,603,800	6,099,293	7,064,000	7,989,500	925,500	13.10%
OTHER SERVICES:						
Utilities	100	119	100	100	0	0.0%
Professional & Purchased Services	565,000	392,615	1,020,000	1,025,900	5,900	0.58%
Travel, Tuition, and Dues	35,100	28,013	54,400	53,400	(1,000)	-1.84%
Communications	376,000	344,690	208,000	213,000	5,000	2.40%
Repairs & Maintenance Services	462,300	442,721	290,400	444,400	154,000	53.03%
Internal Service Fees	451,800	451,800	538,100	596,900	58,800	10.93%
Other Expenses	37,200	35,031	35,200	36,200	1,000	2.84%
TOTAL OTHER SERVICES	1,927,500	1,694,989	2,146,200	2,369,900	223,700	10.42%
TOTAL OPERATING EXPENSES	8,531,300	7,794,282	9,210,200	10,359,400	1,149,200	12.48%
TRANSFERS TO OTHER FUNDS/UNITS	0	0	0	0	0	0.0%
TOTAL EXPENSES & TRANSFERS	8,531,300	7,794,282	9,210,200	10,359,400	1,149,200	12.48%
PROGRAM REVENUE:						
Charges, Commissions, & Fees	200	0	0	0	0	0.0%
Federal (Direct & Pass Through)	0	0	0	0	0	0.0%
State Direct	21,000	20,145	17,300	17,000	(300)	-1.73%
Other Government Agencies	0	0	0	0	0	0.0%
Other Program Revenue	0	0	0	0	0	0.0%
TOTAL PROGRAM REVENUE	21,200	20,145	17,300	17,000	(300)	-1.73%
NON-PROGRAM REVENUE:						
Property Taxes	0	0	0	0	0	0.0%
Local Option Sales Tax	0	0	0	0	0	0.0%
Other Tax, Licenses, & Permits	0	0	0	0	0	0.0%
Fines, Forfeits, & Penalties	0	0	0	0	0	0.0%
Compensation From Property	0	0	0	0	0	0.0%
TOTAL NON-PROGRAM REVENUE	0	0	0	0	0	0.0%
TRANSFERS FROM OTHER FUNDS/UNITS	0	0	0	0	0	0.0%
TOTAL REVENUE & TRANSFERS	21,200	20,145	17,300	17,000	(300)	-1.73%
Expenditures Per Capita	\$11.92	\$10.89	\$13.08	\$14.50	\$1.42	10.86%

16 Assessor of Property - Financial

Title	Grade	Job Class	FY2021 Budgeted		FY2022 Budgeted		FY2023 Budgeted		FY22-FY23 Variance	
			Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
GSD General 10101										
Admin Asst	ST09	07241	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	7	7.00	7	7.00	7	7.00	0	0.00
Admin Svcs Officer 3	OR03	07244	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 4	OR05	07245	2	2.00	2	2.00	2	2.00	0	0.00
Appraiser 2	OR01	02670	27	27.00	27	27.00	32	32.00	5	5.00
Appraiser 3	OR03	07247	4	4.00	4	4.00	6	6.00	2	2.00
Appraiser 4	OR05	04400	5	5.00	6	6.00	7	7.00	1	1.00
Appraiser Analyst 2	OR02	07246	1	1.00	1	1.00	1	1.00	0	0.00
Appraiser Analyst 4	OR07	10830	4	4.00	4	4.00	4	4.00	0	0.00
Assessments Manager	OR09	06524	2	2.00	2	2.00	2	2.00	0	0.00
Assessor of Property	NS	05534	1	1.00	1	1.00	1	1.00	0	0.00
Hrng Off-Tax Assess Reassessmt	NS	07198	107	4.00	67	4.00	40	1.50	-27	-2.50
Info Systems App Analyst 2	OR04	07780	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Analyst 3	OR05	07783	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Tech 2	OR02	07785	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems Mgr	OR09	07782	1	1.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 1	OR07	07234	2	2.00	2	2.00	2	2.00	0	0.00
Office Support Mgr	ST09	10119	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Rep	ST05	11040	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Rep Sr	ST06	11041	3	3.00	3	3.00	3	3.00	0	0.00
Office Support Spec 1	ST07	10123	3	3.00	3	3.00	3	3.00	0	0.00
Office Support Spec 2	ST08	10124	5	5.00	5	5.00	5	5.00	0	0.00
Public Info Rep	ST10	07384	1	1.00	1	1.00	1	1.00	0	0.00
Safety Coord	OR04	06133	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	10	4.00	10	4.00	10	4.00	0	0.00
Total Positions & FTEs			193	84.00	154	85.00	135	90.50	-19	5.50

Department Totals			193	84.00	154	85.00	135	90.50	-19	5.50
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