

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

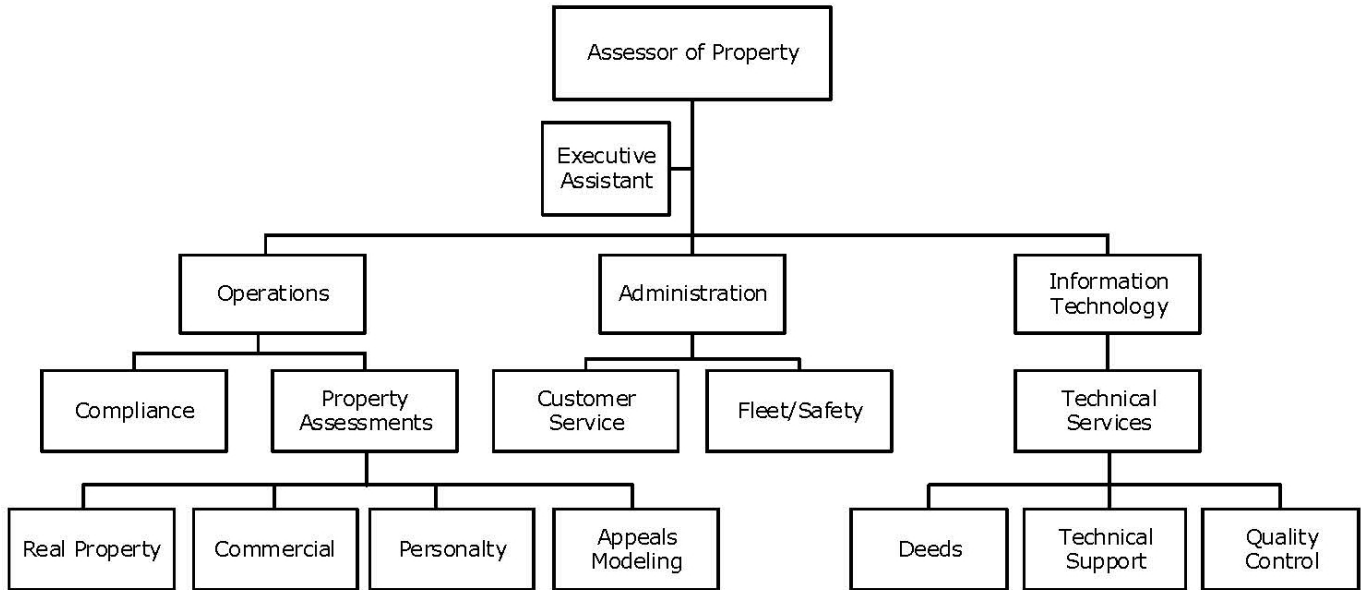
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Expenditures and Transfers:			
GSD General Fund	\$9,210,200	\$10,359,400	\$11,617,700
Total Expenditures and Transfers	<u>\$9,210,200</u>	<u>\$10,359,400</u>	<u>\$11,617,700</u>
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	\$0	\$0	\$0
Other Governments and Agencies	17,300	17,000	16,000
Other Program Revenue	0	0	0
Total Program Revenue	<u>\$17,300</u>	<u>\$17,000</u>	<u>\$16,000</u>
Non-Program Revenue			
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	<u>\$17,300</u>	<u>\$17,000</u>	<u>\$16,000</u>
Expenditures per Capita	\$13.09	\$14.63	\$16.30

Position Total Budgeted Positions	154	135	135
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Organizational Structure



Programs

Administrative

Non-allocated Financial Transactions

Assessment

Assessment Program

Board of Equalization

Board of Equalization Program

Hearing Officer Review

Hearing Officer Review Program

Personal Property Audit

Personal Property Audit Program

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Budget Changes and Impact Highlights

Recommendation			Impact
Appraisal/Negotiation			
Expert Appraisers	GSD	\$120,000	To provide funding needed to hire expert appraisers for numerous complex commercial appeals before the State Board of Equalization due to the 2021 Reappraisal.
Contractual Services			
Imagery and Valuation Tools	GSD	423,000	Funds needed to purchase services imagery and valuation tools such as street level imagery, automation and streamlining for deeds processing, access to lease and sale comps, property details for commercial properties, and access to loan income and expense data for commercial properties.
Postage			
Postage and Mailing	GSD	5,000	Additional funding to support the increase in mailings to the citizens of Nashville/Davidson County.
Subscription Services			
Subscription Increases	GSD	3,000	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.
Printing			
Additional Funding	GSD	5,000	To provide additional funding needed to cover cost of updating all printed material including letterhead and business cards for all staff due to change of office street name.
Non-allocated Financial Transactions			
Internal Service Charges*	GSD	112,400	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Pay Plan Allocation	GSD	584,000	Supports the hiring and retention of a qualified workforce.
General Services District Total		<u>\$1,258,300</u>	
	TOTAL	\$1,258,300	

GSD - General Services District

* See Internal Service Charges section for details

16 Assessor of Property - Financial

GSD General Fund						
	FY2022 Budget	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY23-FY24 Difference	FY23-FY24 % Change
OPERATING EXPENSE:						
PERSONNEL SERVICES	7,064,000	6,287,423	7,989,500	8,573,500	584,000	7.31%
OTHER SERVICES:						
Utilities	100	119	100	100	0	0.00%
Professional & Purchased Services	1,020,000	509,560	1,025,900	1,150,500	124,600	12.15%
Travel Tuition and Dues	54,400	33,981	53,400	64,400	11,000	20.60%
Communications	208,000	255,174	213,000	645,000	432,000	202.82%
Repairs and Maintenance Services	290,400	116,786	444,400	436,400	(8,000)	-1.80%
Internal Service Fees	538,100	538,100	596,900	709,300	112,400	18.83%
Other Expense	35,200	20,303	36,200	38,500	2,300	6.35%
TOTAL OTHER SERVICES	2,146,200	1,474,023	2,369,900	3,044,200	674,300	28.45%
TOTAL OPERATING EXPENSES	9,210,200	7,761,447	10,359,400	11,617,700	1,258,300	12.15%
TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL EXPENSES & TRANSFERS	9,210,200	7,761,447	10,359,400	11,617,700	1,258,300	12.15%
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	17,300	16,113	17,000	16,000	(1,000)	-5.88%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	17,300	16,113	17,000	16,000	(1,000)	-5.88%
NON-PROGRAM REVENUE:						
Property Taxes	0	0	0	0	0	0.00%
Local Option Sales Tax	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	17,300	16,113	17,000	16,000	(1,000)	-5.88%
Expenditures Per Capita	\$13.09	\$11.03	\$14.63	\$16.30	\$1.67	11.41%

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Title	Grade	Class	FY2022 Budgeted		FY2023 Budgeted		FY2024 Budgeted		Variance	
			Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
GSD General 10101										
Administrative Assistant	ST09	07241	1	1.00	0	0.00	0	0.00	0	0.00
Administrative Services Division Manager	OR09	10863	0	0.00	1	1.00	1	1.00	0	0.00
Administrative Services Manager	OR07	07242	7	7.00	4	4.00	4	4.00	0	0.00
Administrative Services Officer 3	OR03	07244	1	1.00	2	2.00	2	2.00	0	0.00
Administrative Services Officer 4	OR05	07245	2	2.00	3	3.00	3	3.00	0	0.00
Administrative Specialist	ST11	07720	0	0.00	2	2.00	2	2.00	0	0.00
Appraiser 2	OR01	02670	27	27.00	29	29.00	29	29.00	0	0.00
Appraiser 3	OR03	07247	4	4.00	6	6.00	6	6.00	0	0.00
Appraiser 4	OR05	04400	6	6.00	5	5.00	5	5.00	0	0.00
Appraiser Analyst 2	OR02	07246	1	1.00	3	3.00	3	3.00	0	0.00
Appraiser Analyst 3	OR04	06116	0	0.00	4	4.00	4	4.00	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	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	OR13	10948	0	0.00	3	3.00	3	3.00	0	0.00
Hrng Off-Tax Assess Reassessmt	NS	07198	67	4.00	40	1.50	40	1.50	0	0.00
Info Sys Advisor 1	OR08	07234	2	2.00	2	2.00	2	2.00	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	1	1.00	1	1.00	0	0.00
Info Sys Applications Tech 2	OR03	07785	1	1.00	1	1.00	1	1.00	0	0.00
Info Sys Manager	OR10	07782	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Manager	ST09	10119	1	1.00	0	0.00	0	0.00	0	0.00
Office Support Rep	ST05	11040	1	1.00	3	3.00	3	3.00	0	0.00
Office Support Rep Senior	ST06	11041	3	3.00	0	0.00	0	0.00	0	0.00
Office Support Specialist 1	ST07	10123	3	3.00	4	4.00	4	4.00	0	0.00
Office Support Specialist 2	ST08	10124	5	5.00	3	3.00	3	3.00	0	0.00
Public Information Rep	ST10	07384	1	1.00	1	1.00	1	1.00	0	0.00
Safety Coordinator	OR07	06133	1	1.00	0	0.00	0	0.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	10	4.00	10	4.00	10	4.00	0	0.00
10101 Total Positions & FTEs			154	85.00	135	90.50	135	90.50	0	0.00
Department Totals			154	85.00	135	90.50	135	90.50	0	0.00