

# 1016 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**

	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>Expenditures and Transfers:</b>			
GSD General Fund	\$12,142,100	\$13,713,700	\$15,131,600
<b>Total Expenditures and Transfers</b>	<b>\$12,142,100</b>	<b>\$13,713,700</b>	<b>\$15,131,600</b>
<b>Revenue and Transfers:</b>			
Program Revenue			
Charges, Commissions, and Fees	\$0	\$0	\$0
Other Governments and Agencies	13,900	13,700	17,000
Other Program Revenue	0	0	0
Total Program Revenue	\$13,900	\$13,700	\$17,000
Non-Program Revenue			
Transfers from Other Funds and Units	\$0	\$0	\$0
<b>Total Revenue and Transfers</b>	<b>\$13,900</b>	<b>\$13,700</b>	<b>\$17,000</b>
<b>Expenditures per Capita</b>	\$16.48	\$18.39	\$20.04

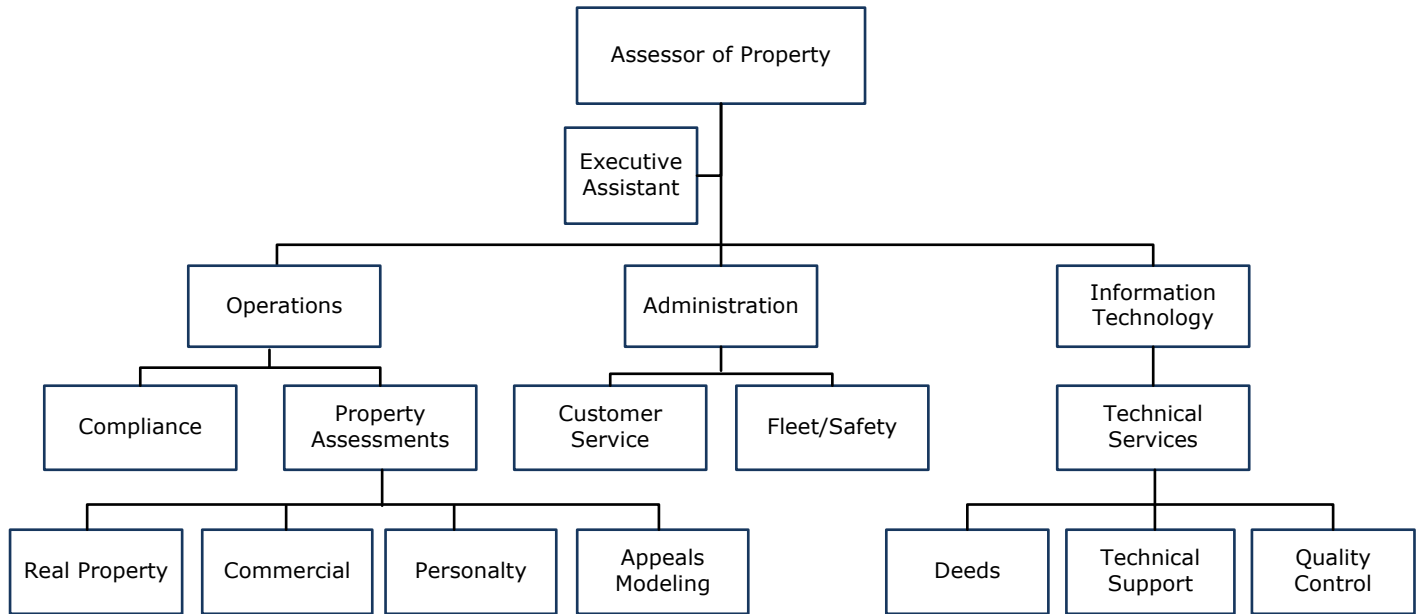
<b>Position</b>	Total Budgeted Positions	138	175	183
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**Contacts**

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## Organizational Structure



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## Budget Changes and Impact Highlights

<b>Recommendation</b>				<b>Impact</b>
<b>Postage</b>				
Postal/mailing services	GSD	\$37,000		To fund additional postal and mailing services necessary to support the additional mailings from the 2025 re-appraisal.
<b>Staffing</b>				
Additional staff for re-appraisal	GSD	751,300 8.00 FTEs		Additional staffing requirement needed to address 2-year or 3-year re-appraisal cycle plan when implemented to maintain operational efficiency.
<b>Operations</b>				
Management Consultant/Professional Services Contracts	GSD	50,000		Consultant/professional service contracts.
Accounting Services	GSD	600,000		Contracting with vendor to administer the tangible personal property audit program mandated by the State of Tennessee.
Annual support, license and maintenance fees	GSD	230,000		For subscription services having a contracted annual increase.
<b>Training</b>				
Travel	GSD	10,000		Conference travel fees.
Registration	GSD	10,000		Conference registration fees.
<b>Non-allocated Financial Transactions</b>				
Non-recurring	GSD	(40,000)		FY26 one-time funding for hearing officers.
Budget Efficiency Adjustment	GSD	(230,400)		Agency's share of 1.5% Budget Efficiency Adjustment.
<b>General Services District Total</b>			\$1,417,900 8.00 FTEs	
<b>TOTAL</b>			<b>\$1,417,900</b> <b>8.00 FTEs</b>	

GSD - General Services District

# 1016 Assessor of Property - Financial

<b>GSD General Fund</b>						
	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
<b>OPERATING EXPENSE:</b>						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	6,821,300	6,415,969	7,860,900	8,335,600	474,700	6.04%
Overtime	3,000	0	3,000	3,000	0	0.00%
All Other Salary Codes	(1,100)	113,897	122,200	122,200	0	0.00%
Fringe Benefits	2,217,900	2,235,238	2,551,000	2,770,900	219,900	8.62%
<b>TOTAL PERSONNEL EXPENSES</b>	<b>9,041,100</b>	<b>8,765,104</b>	<b>10,537,100</b>	<b>11,231,700</b>	<b>694,600</b>	<b>6.59%</b>
OTHER SERVICES:						
Utilities	100	119	100	100	0	0.00%
Professional & Purchased Services	1,665,400	1,009,343	1,625,400	2,189,100	563,700	34.68%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	436,400	673,070	496,400	826,400	330,000	66.48%
Internal Service Fees	698,400	714,551	835,700	835,700	0	0.00%
All Other Expenses	300,700	426,109	219,000	48,600	(170,400)	-77.81%
<b>TOTAL OTHER SERVICES</b>	<b>3,101,000</b>	<b>2,823,193</b>	<b>3,176,600</b>	<b>3,899,900</b>	<b>723,300</b>	<b>22.77%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>12,142,100</b>	<b>11,588,297</b>	<b>13,713,700</b>	<b>15,131,600</b>	<b>1,417,900</b>	<b>10.34%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL EXPENSES &amp; TRANSFERS</b>	<b>12,142,100</b>	<b>11,588,297</b>	<b>13,713,700</b>	<b>15,131,600</b>	<b>1,417,900</b>	<b>10.34%</b>
<b>PROGRAM REVENUE:</b>						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	13,900	14,831	13,700	17,000	3,300	24.09%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
<b>TOTAL PROGRAM REVENUE</b>	<b>13,900</b>	<b>14,831</b>	<b>13,700</b>	<b>17,000</b>	<b>3,300</b>	<b>24.09%</b>
<b>NON-PROGRAM REVENUE:</b>						
Compensation from Property	0	0	0	0	0	0.00%
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%
<b>TOTAL NON-PROGRAM REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TRANSFERS FROM OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL REVENUE &amp; TRANSFERS</b>	<b>13,900</b>	<b>14,831</b>	<b>13,700</b>	<b>17,000</b>	<b>3,300</b>	<b>24.09%</b>
Expenditures Per Capita	\$16.48	\$15.73	\$18.39	\$20.04	\$1.65	8.97%

# 1016 Assessor of Property - Financial

Title	Grade	Class	FY2025		FY2026		FY2027		Variance	
			Budgeted Pos.	Budgeted FTE	Budgeted Pos.	Budgeted FTE	Budgeted Pos.	Budgeted FTE	Pos.	FTE
<b>GSD General 10101</b>										
Admin Spec	ST11	07720	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Division Manager	OR09	10863	3	3.00	3	3.00	3	3.00	0	0.00
Admin Svcs Mgr	OR07	07242	4	4.00	3	3.00	3	3.00	0	0.00
Admin Svcs Officer 3	OR03	07244	2	2.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 4	OR05	07245	3	3.00	2	2.00	2	2.00	0	0.00
Appraiser 2	OR01	02670	30	30.00	35	35.00	38	38.00	3	3.00
Appraiser 3	OR03	07247	7	7.00	9	9.00	11	11.00	2	2.00
Appraiser 4	OR05	04400	6	6.00	9	9.00	9	9.00	0	0.00
Appraiser Analyst 2	OR02	07246	4	4.00	4	4.00	5	5.00	1	1.00
Appraiser Analyst 3	OR04	06116	4	4.00	4	4.00	4	4.00	0	0.00
Appraiser Analyst 4	OR07	10830	5	5.00	6	6.00	7	7.00	1	1.00
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	1	1.00	3	3.00	3	3.00	0	0.00
Hrng Off-Tax Assess Reassessmt	NS	07198	40	1.50	67	4.00	67	4.00	0	0.00
Info Systems App Analyst 2	OR05	07780	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Tech 2	OR03	07785	2	2.00	2	2.00	2	2.00	0	0.00
Info Systems Mgr	OR11	07782	1	1.00	0	0.00	0	0.00	0	0.00
Information Systems Advisor 1	OR09	07234	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Rep	ST05	11040	2	2.00	2	2.00	2	2.00	0	0.00
Office Support Spec 1	ST07	10123	6	6.00	7	7.00	7	7.00	0	0.00
Office Support Spec 2	ST08	10124	2	2.00	1	1.00	2	2.00	1	1.00
Seasonal/Part-time/Temporary	NS	09020	10	1.20	10	1.20	10	1.20	0	0.00
Special Projects Mgr	OR11	07762	0	0.00	1	1.00	1	1.00	0	0.00
<b>10101 Total Positions &amp; FTEs</b>			<b>138</b>	<b>90.70</b>	<b>175</b>	<b>103.20</b>	<b>183</b>	<b>111.20</b>	<b>8</b>	<b>8.00</b>
<b>Department Totals</b>			<b>138</b>	<b>90.70</b>	<b>175</b>	<b>103.20</b>	<b>183</b>	<b>111.20</b>	<b>8</b>	<b>8.00</b>

# **1016 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 independent Metro 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 independent Metro 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.