



*Tennessee
Assessors'
Index of Acronyms*

2020

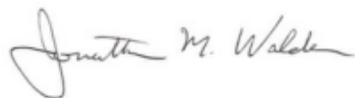


County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

Dear Assessor of Property,

I want to take a moment to congratulate you on your election (or re-election) and welcome you to county government in Tennessee. This index of acronyms is just the tip of the iceberg in terms of information important for running your office. Contact information for our two Property Assessment Consultants – Joe Griffin and Gabe Looney – can be found on next two pages. Please feel free to reach out at any time. Good luck in your important work of bettering county government in Tennessee!

Sincerely,



Jon Walden
Interim Executive Director
County Technical Assistance Service



Meet Your Partner in Better County Government

Joe Griffin - West & Western Middle Tennessee
Property Assessment Consultant



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Joe Griffin joined CTAS in 2016 with over 18 years of property assessment experience. Previously, Joe worked for Davidson County and the Division of Property Assessments. He earned Tennessee Master Assessor in 2005, TNAAO Award of Excellence in 2011, & the IAAO Assessment Administration Specialist in 2012. Joe earned a Bachelor of Business Arts in Business Management with a minor in General Business/Marketing from Austin Peay in 1993.

e-Li Quick Reference

Property Assessors



Topic	e-Li Reference Number
Assessor of Property	CTAS-43
Relationship to County Legislative Body and Other Officials	CTAS-49
Calculation of Property Tax Estimate	CTAS-2115
Revenue/Property Taxes	CTAS-225
Assessment	CTAS-1474

*Find the answers you need in the
CTAS Electronic Library, e-Li*

eli.ctas.tennessee.edu

Links of Interest

Comptroller of the Treasury

<https://comptroller.tn.gov>

Division of Property Assessments

<https://comptroller.tn.gov/office-functions/pa.html>

International Association of
Assessing Officers

<https://iaao.org>

Local Government Audit

<https://comptroller.tn.gov/office-functions/la.html>

Office of State Assessed Properties

<https://comptroller.tn.gov/office-functions/state-assessed-properties.html>

State Board of Equalization

<https://comptroller.tn.gov/boards/state-board-of-equalization.html>

Tennessee Association of Assessing
Officers

<https://www.tnaao.org>

TN Chapter of IAAO

<https://www.tiaao.org>



AAC

ASSESSMENT APPEALS COMMISSION

A panel of five regular members and a small selection of alternates charged with the review of Initial Decision and Orders of an administrative law judge. Third level of appeal after CBOE and SBOE/ALJ hearings.



AAS

ASSESSMENT ADMINISTRATION SPECIALIST

IAAO designation. The purpose of the designation is to recognize professionalism and competency in administration of a variety of functions for property tax purposes.



ALJ

ADMINISTRATIVE LAW JUDGE

A judge and trier of fact who both presides over assessment hearings and adjudicates the claims or disputes involving administrative law. ALJs can administer oaths, take testimony, rule on questions of evidence, and make factual and legal determinations. Employed by the Secretary of State and presides over appeals made to the SBOE.



ASA

AMERICAN SOCIETY OF APPRAISERS

The largest multi-discipline, voluntary membership, trade association representing and promoting their member appraisers. The ASA comprises appraisal review and management, business valuation, gems and jewelry, machinery and technical specialties, personal property and real property.



BARA

BACK ASSESSMENT/REASSESSMENT

Back assessment means the assessment of property, including land or improvements not identified or included in the valuation of the property, that has been omitted from or totally escaped taxation. It does not matter why they have not been assessed. If either has escaped taxation, then a back assessment must be made.

Reassessment means the assessment of property that has been assessed at less than its actual cash value by reason of connivance, fraud, deception, misrepresentation, misstatement, or omission of the property owner or the owner's agent.



CAAS

COMPUTER ASSISTED APPRAISAL SYSTEM

Same concept as CAMA. A term used to describe a software package used by government agencies to help establish real estate appraisals for property tax calculations.



CAE

CERTIFIED ASSESSMENT EVALUATOR

IAAO designation. The purpose of the designation is to recognize professionalism and competency in a wide range of property types and matters covering property valuation for tax purposes, property tax administration, and property tax policy.



CAMA

COMPUTER ASSISTED MASS APPRAISAL

Same concept as CAAS. A term used to describe a software package used by government agencies to help establish real estate appraisals for property tax calculations.



CBOE

COUNTY BOARD OF EQUALIZATION

Authorized by law to receive and hear appeals of current year property tax assessments as fixed by the county assessor of property. In general, a county board of equalization convenes its regular session on June 1st of each year (or the next business day if the 1st falls on Saturday or Sunday) and remains in session as necessary to complete the board's business for the maximum number of days allowed under Tenn. Code Ann. § 67-1-404.



CLB

COUNTY LEGISLATIVE BODY

The county legislative body may exercise the powers of a legislative nature granted to it by the General Assembly in public acts (laws of general application or local option application, which may be found in codified form in the Tennessee Code Annotated) or in private acts that apply to a particular county (that do not conflict with the general law). The county legislative body has a considerable array of powers, including levying property taxes without limitation regarding rates, expending funds for any lawful purpose, zoning powers for the unincorporated areas of the county and some regulatory powers. However, counties have no authority to act outside the scope of the powers granted by the General Assembly.



CMO

CASE MANAGEMENT ORDER

An administrative order made by an administrative law judge that encourages parties to define the issues in dispute and determine what discovery is needed in order to ultimately resolve those issues.



CMS

CADASTRAL MAPPING SPECIALIST

IAAO designation. The purpose of the designation is to recognize professionalism and competency in cadastral mapping techniques that support proper valuation for tax purposes, property tax administration, and property tax policy.



COCTP

COUNTY OFFICIALS CERTIFICATE TRAINING PROGRAM

A comprehensive training program administered by CTAS designed to provide office-specific, administrative, and leadership training to county officials and their employees. It also offers an in-depth knowledge of the inner workings of county government. Graduates of the COCTP receive the title of Certified Public Administrator.



COOP

COUNTY OFFICIALS ORIENTATION PROGRAM

The program provides county officials, both newly elected and re-elected, with important information to help prepare them to assume office on September 1. Topics include county offices and authority, oaths and bonds, personnel issues, ethics, conflicts of interest, open meetings and records.



COT

COMPTROLLER OF THE TREASURY

The Comptroller is responsible for making an accurate accounting of all accounts and claims due to or owed by the state, ensuring accurate accounting of all taxes collected by local officials, reporting the state's financial status to the General Assembly, providing materials for local tax collectors, auditing the accuracy of local tax rolls, and alerting local prosecutors to tax collectors who did not properly perform their duties.



CPA

CERTIFIED PUBLIC ADMINISTRATOR

CTAS designation. Graduates of the COCTP receive the title of Certified Public Administrator. COCTP is a comprehensive training program designed to provide office-specific, administrative, and leadership training to county officials and their employees. It also offers an in-depth knowledge of the inner workings of county government.



CTAS

COUNTY TECHNICAL ASSISTANCE SERVICE

Part of The University of Tennessee's Institute for Public Service, this agency provides technical consulting and training to assist county officials and their associations in all areas of county government operations. Services include: Environmental, Finance, Information Technology, Highway, Legal, Property Assessment, Public Safety and Training.



DPA

DIVISION OF PROPERTY ASSESSMENTS

Under the Comptroller of the Treasury, the Division of Property Assessments provides assistance, expertise, and oversight to the state's property assessors and ensures effective administration of Tennessee's property tax. The division also assists in reappraisal programs, provides technological services, and administers the Tax Relief Program.



GIS

GEOGRAPHIC INFORMATION SYSTEM

A computerized mapping system capable of integrating spatial data (land information) and attribute data among different layers on a base map.



GSA

GOVERNMENT SERVICES ASSOCIATES

A private company that provides a broad range of services related to state and local governments relating to the assessment and audit of personal property businesses.



H&BU

HIGHEST & BEST USE

The reasonable, probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value.



IAAO

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

Association serving property assessment professionals worldwide from government jurisdictions and agencies as well as various business and academic communities. The IAAO offers education, technical standards, consulting services and many other resources to the property valuation and tax policy community.



IDO

INITIAL DECISION AND ORDER

After a SBOE hearing, the administrative law judge must issue a ruling containing findings of fact and conclusions of law. The initial decision and order must be served on all parties.



IMPACT

INTEGRATED MULTI-PROCESSING OF ADMINISTRATIVE & CAMA TECHNOLOGY

A statewide computer-assisted mass appraisal (CAMA) system in use by 84 of Tennessee's 95 counties. IMPACT is a modern, web-based application that provides assessors' offices with the ability to appraise and assess both real and personal property in the administration of the local property tax.



IPS

INSTITUTE FOR PUBLIC SERVICE

As the umbrella organization for CTAS and its sister agencies, IPS provides university expertise for communities and workplaces by consulting daily with government, law enforcement and industry leaders. IPS plays a key role in the public service component of the University of Tennessee by assisting city and county governments in Tennessee and by training law enforcement personnel on a local, regional and national level.



K@TE

KNOWLEDGE & TRAINING EXCELLENCE

The University of Tennessee's comprehensive Learning Management System for training and professional development. CTAS uses this system to maintain training courses and student transcripts related to the County Officials Certificate Training Program.



MAI

MEMBER OF THE APPRAISAL INSTITUTE

Appraisal Institute designation. The designation is held by professionals who provide a wide range of services on all types of real property related to providing opinions of value, evaluations, review, consulting and advice on investment decisions, among other things. Property types may include commercial, industrial, agricultural, residential, and vacant land.



MAS

MASS APPRAISAL SPECIALIST

IAAO designation. The purpose of the designation is to recognize professionalism and competency in a wide range of matters covering mass appraisal theories, techniques and application.



OLG

OFFICE OF LOCAL GOVERNMENT

Local Government develops and uses Geographic Information Systems technology to assist the Division of Property Assessments and local assessors of property in daily operations. The Office of Local Government serves as the liaison to the U.S. Census Bureau's Local Redistricting Data Program.



OSAP

OFFICE OF STATE ASSESSED PROPERTIES

Under the Comptroller of the Treasury, the Office of State Assessed Properties conducts annual appraisals, assessments, and audits of public utility and transportation properties. These assessments are certified to counties, cities, and other taxing jurisdictions for billing and collection of property taxes.



PILOT

PAYMENT IN LIEU OF TAX

A form of tax incentive used to support development in the State of Tennessee. A PILOT agreement allows for a business to rent a government owned property and pay an alternative amount such as the costs of development or additional jobs in lieu of a typical property tax. Tennessee law requires businesses leasing property from certain public boards and authorities to annually report to the State Board of Equalization concerning the leased properties.



PPS

PERSONAL PROPERTY SPECIALIST

IAAO designation. The purpose of the PPS designation is to recognize professionalism and competency in the valuation of personal property for tax purposes.



RES

RESIDENTIAL EVALUATION SPECIALIST

IAAO designation. The purpose of the designation is to recognize professionalism and competency in the valuation of residential property for tax purposes.



RP

REAL PROPERTY

Consists of the interests, benefits, and rights inherent in the ownership of land plus anything permanently attached to the land or legally defined as immovable. Includes lands, tenements, hereditaments, structures, and improvements.



SALTA

STATE AND LOCAL TAX ADVISORS

A Tennessee certified public accounting firm specializing in auditing and consulting services for state and local governmental jurisdictions.



SBOE

STATE BOARD OF EQUALIZATION

The SBOE provides a legal and quasi-judicial review of property tax assessments, exemptions, and tax incentive programs. Key responsibilities include: establishing rules, policies, manuals, and guidelines for property tax assessments; administering property tax appeal hearings; reviewing and rendering property tax exemption determinations; and ensuring local government compliance with the laws governing certified tax rates and tax incentive programs (TIF/PILOT).



TAPTP

TN ASSOCIATION OF PROPERTY TAX PROFESSIONALS

Association that promotes the efficient collection of property taxes by counties and municipalities within the State of Tennessee. Membership includes delinquent property tax attorneys, county trustees, municipal revenue officers, state officials, county clerks, clerk & masters, property assessors, and staff working with these persons and officers.



T.C.A.

TENNESSEE CODE ANNOTATED

In Tennessee, the collection of state laws (statutes). Specifically, Title 67 Taxes and Licenses, Chapter 5 Property Taxes, Parts 1-28 as they relate to property tax, classification, and assessments.



TCA

TENNESSEE CERTIFIED ASSESSOR

DPA designation. Part of the Assessment Certification and Education Program. Individuals can achieve four progressive levels (1-4) before becoming a Level 5 or Tennessee Master Assessor. General requirements include residency, age, employment, experience, and coursework.



TIAAO

TN CHAPTER OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

Association dedicated to the improvement of assessing practices and procedures through education of its members, and to the advancement of the objectives of the International Association of Assessing Officers. Most members are officers, officials, or employees of local/state government agencies directly involved in property assessment activities and policy-making.



TIF

TAX INCREMENT FINANCING

A method utilized by local governments to pay for community improvements with future tax revenues. Property tax increases caused by redevelopment are used to pay back the financing. TIF projects give cities and counties tools to retain, recruit, and grow business and industry.



TMA

TAX MANAGEMENT ASSOCIATES

Private company that assists state and local taxing officials in their day-to-day duties of administering ad valorem taxation. Known for providing personal property audits.



TMA

TENNESSEE MASTER ASSESSOR

DPA designation. Part of the Assessment Certification and Education Program. Highest state level designation. General requirements include residency, age, employment, experience, and coursework.



TNAAO

TN ASSOCIATION OF ASSESSING OFFICIALS

A professional organization composed of elected Assessors of Property in Tennessee, as well as concerned professionals and organizations that assist these officials in carrying out their duties. TNAAO's purpose is to work to ensure fairness and uniformity in statutes regarding property assessment, as well as to promote excellence through best practices and professionalism.



TPP

TANGIBLE PERSONAL PROPERTY

Consists of every kind of property that is not real property; moveable without damage to itself or the real estate. Examples include furniture & fixtures, computers, aircraft, boats, manufacturing machinery, and vehicles. Commercial/Industrial property owners are required to file a schedule with the Assessor on an annual basis.

Contact

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A large blue-bordered square frame containing an orange banner with a torn-edge effect. The banner contains the text 'Making life better for Tennesseans.' in white, with 'Making life better' in a script font and 'for Tennesseans.' in a bold sans-serif font.

Making life better
for Tennesseans.