Division of Property Assessments – Leadership Team

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

TENNESSEE COMPROLLER OF THE TREASURY
Topics

• Overview of Division of Property Assessments
• The Property Tax Process
• Assessors’ Computer Assisted Mass Appraisal (CAMA) Systems
• Property Tax Billing
• Property Tax Freeze Program
• Property Tax Relief Program
The Division of Property Assessments
Division of Property Assessments

- One of twelve divisions within the Tennessee Comptroller of the Treasury Office
  - Comptroller of the Treasury, Jason E. Mumpower
  - Elected to first two-year term on January 13, 2021
Division of Property Assessments

• One of three divisions with a role in the administration of the local property tax
  • Division of Property Assessments
  • Office of State Assessed Properties
  • State Board of Equalization

• Works with county assessors, trustees, registers of deeds, county mayors, county commissioners, and administrators of elections
Division of Property Assessments

• Assists in reappraisal programs
• Monitors and audits assessor of property office functions
• Conducts appraisal ratio studies and current value updates
• Administers the Assessment Certification and Education Program
• Provides data processing services
• Administers the Tax Relief Program
• Supports the Tax Freeze Program
Division of Property Assessments

• Provides property boundary mapping and geographic information systems (GIS) support to assessors of property
• Maintains municipal boundaries for entire state
• Assists local governments in the decennial redistricting effort using GIS technologies
• Serves as a liaison to the U.S. Census Bureau for redistricting purposes
The Property Tax Process
Property Tax Process

• Assessor of Property
  • Maintains property ownership records
  • Appraises and assesses property
  • Notifies property owners of assessment changes

• County Commission / Local Governing Body
  • Sets property tax rate per $100 of assessed value
  • Rate is based on budget needs and total assessment
Property Tax Process

• County Trustee
  • Collects property taxes
    • Sends tax notices
    • Accepts and records payments (or lack of payments, i.e. delinquents)
    • Issues receipts
    • Turns over the tax roll to Clerk and Master
Assessors’ CAMA Systems
Property Tax Process

• CAMA
  • Industry term for: Computer-Assisted Mass Appraisal
• Comptroller’s CAMA system – 85 counties
  • IMPACT (Integrated Multi-processing of Administrative and CAMA Technologies)
    • Seamless Tax Relief select process
    • Seamless Tax Freeze processing
    • Tax billing calculations and optional print services
• Other – 10 counties on various other systems
  • Chester, Davidson, Hamilton, Hickman, Knox, Montgomery, Rutherford, Shelby, Sumner, and Williamson
Property Tax Billing
Property Tax Rate

• All counties must provide tax rate to Comptroller’s Office
  • After adoption by County Commission
  • Official transmittal on Tax Information Form
  • For purposes of
    • Tax Relief (all counties)
    • Tax Billing (counties utilizing IMPACT system)
MEMORANDUM

From: Division of Collecting

TO: County and Collecting Offices

SUBJECT: 2023 Tax Information Form

This is to notify all Tennessee counties of the updating of the 2023 Tax Information Form. The form is used for collecting and tracking tax information from businesses and individuals. It is important to ensure that the information provided is accurate and up-to-date.

Please note that the form has been updated to include new fields and sections. It is crucial to review and update the form accordingly.

If you have any questions or concerns, please contact the Division of Collecting at (615) 532-7290.

John Doe
Division of Collecting

July 1, 2023

TENNESSEE COMPTROLLER OF THE TREASURY
### Tax Information Form (IMPACT)

<table>
<thead>
<tr>
<th>STATE</th>
<th>FEDERAL</th>
<th>LOCAL</th>
<th>TOTAL</th>
<th>AMOUNT DUE</th>
<th>DUE DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Contact Information**
Rico C. Goodman  
Assistant Commissioner  
Director of Administration  
TENNESSEE COMPTROLLER OF THE TREASURY  
PO Box 4031  
Nashville, TN 37202  
(615) 741-5556  
Rico.Goodman@tennessee.gov
Tax Billing Process (IMPACT System)

• For counties on IMPACT, the state will…
  • Calculate county and city taxes
  • Print (upon request)
    • Tax Notices
    • Tax Rolls
    • Tax Receipts
    • Tax Receipts Register
    • Other reports upon request

• Provide Data
  • Tax billing data file to load into Trustee’s collection system (and county’s print vendor if requested)
  • Provide final assessments to Tax Relief department
Tax Billing Process (Non-IMPACT)

- Counties not on IMPACT will...
  - Calculate their own county and city taxes
  - Print needed documents
  - Provide final tax billing file to the state for Tax Relief purposes
    - Specific data format
  - Provide tax billing documents and data to cities
# Tax Billing Verification Form

**Please verify that everything on this form is correct.**

<table>
<thead>
<tr>
<th>COUNTY</th>
<th>AD VALOREM TAX NUMBER</th>
<th>TAX RATE</th>
<th>COUNTY AD VALOREM TAX</th>
<th>COUNTY MUNICIPAL TAX</th>
<th>TOTAL TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>COUNTY 1</td>
<td>12345</td>
<td>0.23</td>
<td>56789</td>
<td>0.12</td>
<td>0.35</td>
</tr>
</tbody>
</table>

---

**NOTICE**

- This is an official document. For information or questions, please contact the Tennessee Comptroller of the Treasury.

**Contact Information**

- Phone: 615-741-5588
- Email: TCOOTraderCenter@tennessee.gov

**For questions, please contact:**

- DPS Trader Center at TCOOTraderCenter@tennessee.gov, or phone 615-741-7727

---

**TENNESSEE COMPTROLLER OF THE TREASURY**
Property Tax Freeze Program
Tax Freeze Basics

• Authorized by constitutional amendment
  • Enacted by General Assembly
  • Rules by State Board of Equalization
• Local option for counties and municipalities
• To qualify:
  • 65 Years Old
  • Own primary residence
  • Meet income requirements
  • File annual application
• Administered by County Trustee with assistance from Assessor of Property
Fundamental Concept

- The *tax amount* is frozen
- Not...
  - Property values
  - Assessments
  - Tax rates
County Officials’ Roles

- County Commission
  - Adopts or terminates the local option Tax Freeze by resolution or ordinance
- Trustee
  - Accepts applications
  - Determines eligibility (age, ownership, income)
- Assessor of Property
  - Verifies ownership of property
  - Determines base assessment subject to the freeze
  - Determines adjustment to frozen base tax amounts for improvements made to property

TENNESSEE COMPTROLLER OF THE TREASURY
## 24 Tax Freeze Jurisdictions by County

<table>
<thead>
<tr>
<th>County</th>
<th>Year Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anderson</td>
<td>2007</td>
</tr>
<tr>
<td>Bledsoe</td>
<td>2011</td>
</tr>
<tr>
<td>Blount</td>
<td>2007</td>
</tr>
<tr>
<td>Bradley</td>
<td>2007</td>
</tr>
<tr>
<td>Campbell</td>
<td>2008</td>
</tr>
<tr>
<td>Coffee</td>
<td>2008</td>
</tr>
<tr>
<td>Davidson</td>
<td>2007</td>
</tr>
<tr>
<td>Franklin</td>
<td>2008</td>
</tr>
<tr>
<td>Hamblen</td>
<td>2007</td>
</tr>
<tr>
<td>Hancock</td>
<td>2010</td>
</tr>
<tr>
<td>Haywood</td>
<td>2022</td>
</tr>
<tr>
<td>Hickman</td>
<td>2008</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>County</th>
<th>Year Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Knox</td>
<td>2007</td>
</tr>
<tr>
<td>Madison</td>
<td>2012</td>
</tr>
<tr>
<td>Montgomery</td>
<td>2008</td>
</tr>
<tr>
<td>Roane</td>
<td>2007</td>
</tr>
<tr>
<td>Robertson</td>
<td>2008</td>
</tr>
<tr>
<td>Rutherford</td>
<td>2008</td>
</tr>
<tr>
<td>Sevier</td>
<td>2008</td>
</tr>
<tr>
<td>Shelby</td>
<td>2008</td>
</tr>
<tr>
<td>Smith</td>
<td>2008</td>
</tr>
<tr>
<td>Sumner</td>
<td>2008</td>
</tr>
<tr>
<td>Williamson</td>
<td>2008</td>
</tr>
<tr>
<td>Wilson</td>
<td>2007</td>
</tr>
</tbody>
</table>
## 34 Tax Freeze Jurisdictions by City

<table>
<thead>
<tr>
<th>City</th>
<th>Year Adopted</th>
<th>County Where Located</th>
<th>Year</th>
<th>County Where Located</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arlington</td>
<td>2012</td>
<td>Shelby</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bartlett</td>
<td>2008</td>
<td>Shelby</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brownsville</td>
<td>2022</td>
<td>Haywood</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chattanooga</td>
<td>2017</td>
<td>Hamilton</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clarksville</td>
<td>2008</td>
<td>Montgomery</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clinton</td>
<td>2008</td>
<td>Anderson</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Collierville</td>
<td>2008</td>
<td>Shelby</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Crossville</td>
<td>2017</td>
<td>Cumberland</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dyersburg</td>
<td>2008</td>
<td>Dyer</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fairview</td>
<td>2008</td>
<td>Williamson</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gallatin</td>
<td>2008</td>
<td>Sumner</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Goodlettsville</td>
<td>2008</td>
<td>Davidson</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gordonsville</td>
<td>2008</td>
<td>Smith</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Greenbrier</td>
<td>2008</td>
<td>Robertson</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hendersonville</td>
<td>2008</td>
<td>Sumner</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jackson</td>
<td>2009</td>
<td>Madison</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lakeland</td>
<td>2012</td>
<td>Shelby</td>
<td></td>
<td></td>
</tr>
<tr>
<td>La Vergne</td>
<td>2019</td>
<td>Rutherford</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lebanon</td>
<td>2013</td>
<td>Wilson</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manchester</td>
<td>2007</td>
<td>Coffee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Memphis</td>
<td>2008</td>
<td>Shelby</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Millington</td>
<td>2008</td>
<td>Shelby</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Murfreesboro</td>
<td>2015</td>
<td>Rutherford</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oak Ridge</td>
<td>2010</td>
<td>Anderson &amp; Roane</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Piperton</td>
<td>2008</td>
<td>Fayette</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Portland</td>
<td>2008</td>
<td>Robertson &amp; Sumner</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Smyrna</td>
<td>2009</td>
<td>Rutherford</td>
<td></td>
<td></td>
</tr>
<tr>
<td>South Carthage</td>
<td>2008</td>
<td>Smith</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spring Hill</td>
<td>2009</td>
<td>Maury &amp; Williamson</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Springfield</td>
<td>2008</td>
<td>Robertson</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tullahoma</td>
<td>2009</td>
<td>Coffee &amp; Franklin</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Westmoreland</td>
<td>2008</td>
<td>Sumner</td>
<td></td>
<td></td>
</tr>
<tr>
<td>White House</td>
<td>2011</td>
<td>Robertson &amp; Sumner</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whitwell</td>
<td>2016</td>
<td>Marion</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Property Tax Relief Program
The What, When, Where, and How of Tax Relief

• What is it?
  • A constitutionally and legislatively mandated program that helps low-income elderly, low-income disabled, and disabled veterans (and their surviving spouses) pay a portion (or all) of their property taxes

• When did it start?
  • 1973

• Where/when do taxpayers apply?
  • County Trustees’ and city collecting officials’ offices
  • For all counties and most cities, tax year 2022 applications taken October 2022 through April 5, 2023
The What, When, Where, and How of Tax Relief

- How do taxpayers apply?
  - Annual application process
  - DV (Disbursement Voucher) for first time applicants
  - ACV (Application Credit Voucher) for recurring applicants
  - Information submitted by the collecting official to the state Tax Relief staff via TRAMS (Tax Relief Application Management System)
The What, When, Where, and How of Tax Relief

• Who can apply?
  • Low-income elderly
    • Income limit for 2022 = $31,600
    • 65 years of age or older on or before December 31, 2022
  • Low-income disabled
    • Income limit for 2022 = $31,600
    • Disabled on or before December 31, 2022
  • Disabled veterans
    • No income limit
    • Rated by Veterans Administration as permanently and totally disabled (connected to military service) on or before December 31, 2022
  • Surviving Spouse of a disabled veteran homeowner
    • Must have been married to veteran at time of death and not remarried
Property Tax Relief Program

• Important Dates
  • April 5, 2023 – Application Deadline (or 35 days after taxes become delinquent)
  • April 5, 2023 – Property Tax Payment Deadline
  • May 5, 2023 – Document Submission Deadline (or 30 days after jurisdiction’s deadline, whichever is later)
  • December 31, 2023 – Waiver Deadline
Property Tax Relief Program

• Tax Year 2021 By the Numbers
  • Appropriation – $41,265,100
  • ACVs Selected – 147,566
  • ACVs Returned – 122,305
  • DVs Received – 17,799
  • Total Paid – $41.4 million

*Numbers as of August 17, 2022
Property Tax Relief Program

• You’re in the office… now what?
• Don’t panic!
• Has your jurisdiction gone through Tax Billing?
• If yes, have you received your select package?
• If no, do you have your jurisdiction’s Tax Information Form?
www.comptroller.tn.gov/office-functions/property-assessments
Contact Information

Bryan Kinsey, AAS, Director
615.401.7971
Bryan.Kinsey@cot.tn.gov

Jaclyn Harding, Assistant Director
615.401.7745
Jaclyn.Harding@cot.tn.gov

Ryan Duggin, AAS, Assistant Director
615.736.6060
Ryan.Duggin@cot.tn.gov
Thank You