

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

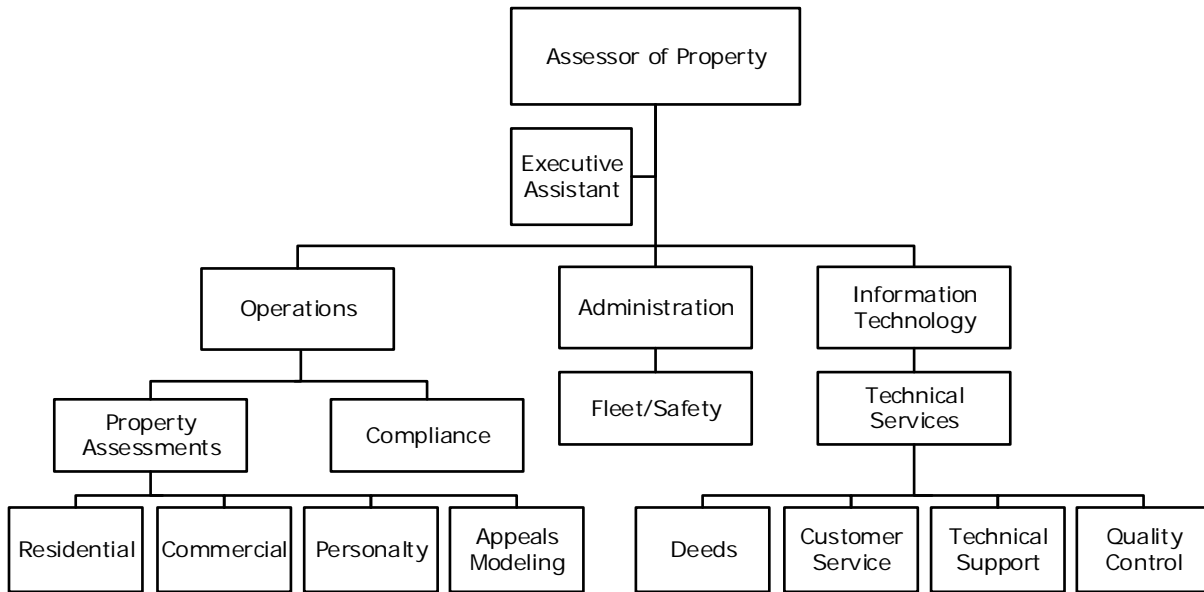
| | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
|---|---------------------|---------------------|---------------------|
| Expenditures and Transfers: | | | |
| GSD General Fund | \$ 7,759,600 | \$ 8,087,800 | \$ 8,531,300 |
| Total Expenditures and Transfers | <u>\$ 7,759,600</u> | <u>\$ 8,087,800</u> | <u>\$ 8,531,300</u> |
| Revenues and Transfers: | | | |
| Program Revenue | | | |
| Charges, Commissions, and Fees | \$ 200 | \$ 200 | \$ 200 |
| Other Governments and Agencies | 21,200 | 21,600 | 21,000 |
| Other Program Revenue | 0 | 0 | 0 |
| Total Program Revenue | <u>\$ 21,400</u> | <u>\$ 21,800</u> | <u>\$ 21,200</u> |
| Non-program Revenue | | | |
| Transfers From Other Funds and Units | \$ 0 | \$ 0 | \$ 0 |
| Total Revenues and Transfers | <u>\$ 21,400</u> | <u>\$ 21,800</u> | <u>\$ 21,200</u> |
| Expenditures Per Capita | \$ 11.23 | \$ 11.68 | \$ 12.29 |

| | | | | |
|------------------|--------------------------|-----|-----|-----|
| Positions | Total Budgeted Positions | 125 | 125 | 193 |
|------------------|--------------------------|-----|-----|-----|

| | | |
|-----------------|---------------------------------------|---|
| Contacts | Assessor of Property: Vivian Wilhoite | email: vivian.wilhoite@nashville.gov |
| | Assessment Manager: Cristi Scott | email: cristi.scott@nashville.gov |
| | 700 2nd Avenue South Suite 210 37210 | Phone: 615-862-6080 |

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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 |
|---|-----|------------------------|--|
| Postage Non-Recurring | | | |
| 2021 Reappraisal | GSD | \$200,000 | Addition postage and mailing services necessary to support the 2021 reappraisal informal review notices |
| Hearing Officers Non-Recurring | | | |
| 2021 Reappraisal | GSD | 42,000 2.50 FTEs | Addition Hearing Officers necessary to support the 2021 reappraisal appeal sessions |
| Appraisal/Negotiation Non-Recurring | | | |
| 2021 Reappraisal | GSD | 40,000 | Expert support for appeals to the State Board on historic sites, hotels, malls, and other complicated properties during 2021 reappraisal process |
| Office and Administrative Supplies Non-Recurring | | | |
| 2021 Reappraisal | GSD | 10,000 | Addition Office supplies necessary to support the 2021 reappraisal process |
| Appraiser 1 | | | |
| Salaries and Fringes | GSD | 57,600 1.00 FTE | Addition of an Appraiser 1 position to meet the increasing workload in preparation for the 2021 reappraisal |
| License, Support and Maintenance Fees | | | |
| Contractual Increase | GSD | 80,000 | Supports the contractual license, support and maintenance fees increases for various software |
| Accounting Service | | | |
| Contractual Increase | GSD | 80,000 | Supports the contractual increase for the required audits of personal property accounts |
| Non-allocated Financial Transactions | | | |
| Internal Service Charges* | GSD | (67,300) | Delivery of centrally provided services including information systems, fleet management, radio, and surplus property |
| Longevity | GSD | (51,900) | Elimination of longevity pay, with minimal impact on performance |
| Out of Town Travel | GSD | (13,000) | Elimination of out of town travel, with limited impact on performance |
| Pay Plan Adjustment | GSD | 66,100 | Supports the hiring and retention of a qualified workforce |
| General Services District Total | | \$443,500 3.50 FTEs | |
| TOTAL | | \$443,500 3.50 FTEs | |

* See Internal Service Charges section for details