

# 16 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>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>Expenditures and Transfers:</b>			
GSD General Fund	\$10,359,400	\$11,617,700	\$12,142,100
<b>Total Expenditures and Transfers</b>	<b>\$10,359,400</b>	<b>\$11,617,700</b>	<b>\$12,142,100</b>
<b>Revenue and Transfers:</b>			
Program Revenue			
Charges, Commissions, and Fees	\$0	\$0	\$0
Other Governments and Agencies	17,000	16,000	13,900
Other Program Revenue	0	0	0
Total Program Revenue	\$17,000	\$16,000	\$13,900
Non-Program Revenue			
Transfers from Other Funds and Units	0	0	0
<b>Total Revenue and Transfers</b>	<b>\$17,000</b>	<b>\$16,000</b>	<b>\$13,900</b>
<b>Expenditures per Capita</b>	\$14.65	\$16.31	\$16.90

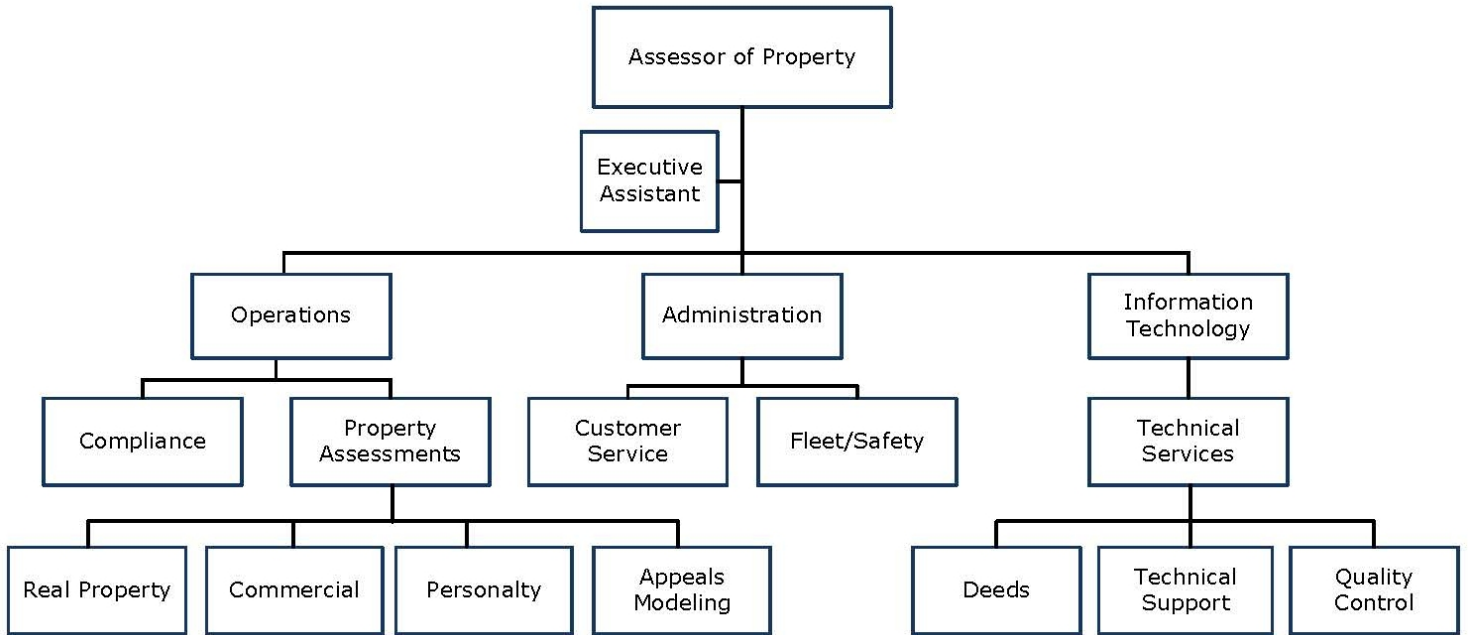
<b>Position</b>	Total Budgeted Positions	135	135	135
-----------------	--------------------------	-----	-----	-----

**Contacts**

Assessor of Property: Vivian Wilhoite	email: <a href="mailto:vivian.wilhoite@nashville.gov">vivian.wilhoite@nashville.gov</a>
Chief Deputy of Administration: Cristi Scott	email: <a href="mailto:cristi.scott@nashville.gov">cristi.scott@nashville.gov</a>
700 President Ronald Reagan Way Suite 210 37210	Phone: 615-862-6080

# 16 Assessor of Property – At A Glance

## Organizational Structure



# 16 Assessor of Property - At a Glance

## Budget Changes and Impact Highlights

<b>Recommendation</b>				<b>Impact</b>
<b>Non-Recurring</b>				
Removal of one-time funding for FY24 for official documents.	GSD	(\$5,000)		Removal of one-time funding for letterhead change identifying new address in FY24 Budget.
<b>Budget Modification</b>				
FY25 Postage	GSD	205,000		One-time funding for postage increase for FY25 Re-appraisal letters being mailed out.
<b>Non-allocated Financial Transactions</b>				
Internal Service Charges*	GSD	(43,400)		Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Pay Plan Allocation	GSD	534,400		Supports the hiring and retention of a qualified workforce.
Budget Adjustment Savings	GSD	(166,600)		Agency's share of 1.41% Budget Adjustment Savings.
<b>General Services District Total</b>			<b>\$524,400</b>	
<b>TOTAL</b>			<b>\$524,400</b>	

GSD - General Services District

\* See Internal Service Charges section for details

# 16 Assessor of Property - Financial

<b>GSD General Fund</b>						
	<b>FY2023 Budget</b>	<b>FY2023 Actual</b>	<b>FY2024 Budget</b>	<b>FY2025 Budget</b>	<b>FY24-FY25 Difference</b>	<b>FY24-FY25 % Change</b>
<b>OPERATING EXPENSE:</b>						
PERSONNEL SERVICES	7,989,500	7,018,227	8,573,500	9,024,600	451,100	5.26%
OTHER SERVICES:						
Utilities	100	119	100	100	0	0.00%
Professional & Purchased Services	1,025,900	513,582	1,150,500	1,150,500	0	0.00%
Travel Tuition and Dues	53,400	53,244	64,400	70,400	6,000	9.32%
Communications	213,000	204,990	645,000	839,000	194,000	30.08%
Repairs and Maintenance Services	444,400	344,387	436,400	436,400	0	0.00%
Internal Service Fees	596,900	596,900	709,300	665,900	(43,400)	-6.12%
Other Expense	36,200	35,970	38,500	(44,800)	(83,300)	-216.36%
<b>TOTAL OTHER SERVICES</b>	<b>2,369,900</b>	<b>1,749,192</b>	<b>3,044,200</b>	<b>3,117,500</b>	<b>73,300</b>	<b>2.41%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>10,359,400</b>	<b>8,767,420</b>	<b>11,617,700</b>	<b>12,142,100</b>	<b>524,400</b>	<b>4.51%</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>10,359,400</b>	<b>8,767,420</b>	<b>11,617,700</b>	<b>12,142,100</b>	<b>524,400</b>	<b>4.51%</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	17,000	16,103	16,000	13,900	(2,100)	-13.13%
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>17,000</b>	<b>16,103</b>	<b>16,000</b>	<b>13,900</b>	<b>(2,100)</b>	<b>-13.13%</b>
<b>NON-PROGRAM REVENUE:</b>						
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%
<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>17,000</b>	<b>16,103</b>	<b>16,000</b>	<b>13,900</b>	<b>(2,100)</b>	<b>-13.13%</b>
Expenditures Per Capita	\$14.65	\$12.39	\$16.31	\$16.90	\$0.59	3.62%

# 16 Assessor of Property - Financial

Title	Grade	Class	FY2023 Budgeted		FY2024 Budgeted		FY2025 Budgeted		Variance	
			Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
<b>GSD General 10101</b>										
Administrative Services Division Manager	OR09	10863	1	1.00	1	1.00	1	1.00	0	0.00
Administrative Services Manager	OR07	07242	4	4.00	4	4.00	4	4.00	0	0.00
Administrative Services Officer 3	OR03	07244	2	2.00	2	2.00	2	2.00	0	0.00
Administrative Services Officer 4	OR05	07245	3	3.00	3	3.00	3	3.00	0	0.00
Administrative Specialist	ST11	07720	2	2.00	2	2.00	2	2.00	0	0.00
Appraiser 2	OR01	02670	29	29.00	29	29.00	29	29.00	0	0.00
Appraiser 3	OR03	07247	6	6.00	6	6.00	6	6.00	0	0.00
Appraiser 4	OR05	04400	5	5.00	5	5.00	5	5.00	0	0.00
Appraiser Analyst 2	OR02	07246	3	3.00	3	3.00	3	3.00	0	0.00
Appraiser Analyst 3	OR04	06116	4	4.00	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	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	OR13	10948	3	3.00	3	3.00	3	3.00	0	0.00
Hrng Off-Tax Assess Reassessmt	NS	07198	40	1.50	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 Rep	ST05	11040	3	3.00	3	3.00	3	3.00	0	0.00
Office Support Specialist 1	ST07	10123	4	4.00	4	4.00	4	4.00	0	0.00
Office Support Specialist 2	ST08	10124	3	3.00	3	3.00	3	3.00	0	0.00
Public Information Rep	OR04	07384	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	10	4.00	10	4.00	10	4.00	0	0.00
<b>10101 Total Positions &amp; FTEs</b>			<b>135</b>	<b>90.50</b>	<b>135</b>	<b>90.50</b>	<b>135</b>	<b>90.50</b>	<b>0</b>	<b>0.00</b>

<b>Department Totals</b>			<b>135</b>	<b>90.50</b>	<b>135</b>	<b>90.50</b>	<b>135</b>	<b>90.50</b>	<b>0</b>	<b>0.00</b>
--------------------------	--	--	------------	--------------	------------	--------------	------------	--------------	----------	-------------

# **16 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 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 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.