

Duties - Office of the Assessor

The Assessor is required to locate, identify, appraise, classify and assess all taxable property in Shelby County according to the Tennessee Constitution and applicable state laws. The Assessor's duties include two primary functions: (1) appraisal and (2) assessment of taxable real and personal property in the County that is not appraised by the state. Additionally, the Assessor is required to maintain a detailed description of each property including: property ownership, legal description; mapping; appraised and assessed values; and an itemized listing of the improvements (dwellings/buildings/mobile homes) on each parcel. T.C.A. § 67-5-901.

The Assessor is required to determine the appraised and assessed value of each parcel of property in the County by April 20 of each year; the date of valuation is January 1. The Assessor's assessed values are forward to the County's taxing jurisdictions to be applied to a tax rate established by each jurisdiction's legislative body. For purposes of ad valorem taxation of property, the Assessor classifies property as: commercial, industrial, residential, farmland, multiples (a hybrid of two or more classifications); exempt, and leaseholds. The classification of public utility is valued and assessed by the state. Additionally, the classification scheme for real property includes a special assessment for farmland called a "greenbelt" assessment under the Agricultural, Forest, and Open Space Land Act wherein land that is classified as "greenbelt" receives valuation based on its "use value" rather than "market value." If the qualifying use or classification of the greenbelt property changes, a "rollback" tax is initiated by the Assessor to acquire the difference between the market and greenbelt assessment. T.C.A. § 67-5-1008.

The Assessor is required to conduct countywide Reappraisals every four years to eliminate inequities that are created over time by changes in the real estate market. In between Reappraisal cycles, the Assessor must: visually inspect all property to verify property characteristics, identify and pick up new construction and remove demolitions to the assessment roll; initiate "back" assessments of property which were omitted from the tax rolls; and issue assessment error corrections. The Assessor must also defend property assessments throughout the appeals process. T.C.A. §§ 67-1-1001 and 67-5-509.

State law also requires the Assessor be the record keeper for all annual data reports filed by PILOT (Payment In Lieu of Taxes) participants. The statute allows the Assessor to audit the data reports and conduct comparative analyses on all PILOT participants. T.C.A. § 7-53-305(e)(2).

A more detailed description of the duties of the Assessor is found in the County Property Tax Manual, a CTAS publication that may be found in the Resource Center at the CTAS website www.ctas.utk.edu. Also, the Division of Property Assessments of the Office of the Comptroller of the Treasury provides assessment manuals for the Assessor. The Assessor's website can be accessed at www.assessor.shelby.tn.us.