



HAMILTON COUNTY, TENNESSEE

INTERNAL AUDIT

To: Mayor Weston Wamp
Audit Committee Members
Hamilton County Commissioners
Marty Haynes, Assessor of Property
Bill Hullander, Trustee

From: Chris McCollough, County Auditor

Date: July 17, 2025

Subject: Audit of the Hamilton County Property Tax Roll for Errors, Releases & Pickups

Recently, we conducted an audit of Errors and Releases (E&R's) & Pickup transactions of the Hamilton County Assessor of Property and the Hamilton County Trustee's office for the fiscal year-end June 30, 2025.

Errors and Releases resulted in reduced assessed values of the affected property and were generally initiated by the billed taxpayer's request for review or by legal orders. Pickups increase assessed value and are initiated by an appraiser's visual observation or by home improvement permits filed by the taxpayer.

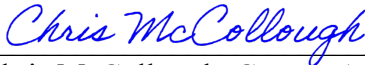
Our audit aims to verify that all adjustments to the tax roll reports are valid and adequately supported by the Assessor of Property. Our audit of the E&R and Pickup transactions covered the fiscal year ending June 30, 2025, including the following procedures:

1. Review of internal controls and procedures for processing and accounting for changes to the county tax roll;
2. Detail tests of transactions to ensure that:
 - a. adjustments to the tax roll appear proper and approved by an authorized representative of the assessor's office;
 - b. the recalculation of the tax effect was correct;
 - c. the footing of all adjustments to the tax roll reports was correct; and,
 - d. that all adjustments were properly recorded.

AUDIT CONCLUSION

In our opinion, adjustments due to Errors and Releases & Pickups were adequately recorded and calculated in all material respects for the fiscal year ending June 30, 2025.

We want to thank Susan Sivley, Assessor of Property's Office, and Jackie Ware, Trustee's Office, for assisting us during our audit. If you have questions regarding this report, please call Austin Durall, Audit Manager, at 209-6211 or me at 209-6212.


Chris McCollough, County Auditor

Staff Assigned to Audit
Austin Durall, Audit Manager
Marciela Mardera, Auditor

Cc: Claire McVay, Chief of Staff
David Roddy, COO