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**HAMILTON COUNTY, TENNESSEE**  
**OFFICE OF THE COUNTY AUDITOR**

JENNETH RANDALL, CPA, CGFM,  
CCFO  
COUNTY AUDITOR

CHRIS MCCOLLOUGH, CPA, CCFO  
ASSISTANT COUNTY AUDITOR

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To: Jim Coppinger, County Mayor  
Sabrena Smedley, Chair – Hamilton County Commission  
Hamilton County Commissioners  
Marty Haynes, Assessor of Property  
Bill Hullander, Trustee

From: Jenneth Randall, County Auditor

Date: July 6, 2022

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 ended June 30, 2022.

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.

The purpose of our audit is to verify that all adjustments to the tax roll reports, after mailing the tax bills, 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, 2022, 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, 2022.

We want to thank Susan Sivley, Assessor of Property's Office, and Jackie Ware, the Trustee's office, for assisting us during our audit. If you have questions regarding this report, call Chris McCollough at 209-6212 or me at 209-6210.



Jenneth Randall, County Auditor

Staff Assigned to Audit

Chris McCollough, Assistant County Auditor

Maricela Madera, Auditor