

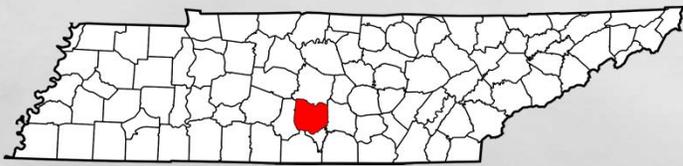
TENNESSEE BEST PRACTICES



COUNTY PROFILES

- **BEDFORD COUNTY-**

- **POPULATION: 48,117**
- **24,000 PARCELS**



- **TIPTON COUNTY-**

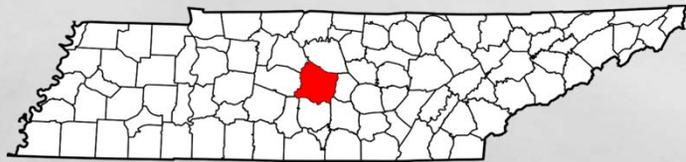
- **POPULATION: 61,366**
- **32,116 PARCELS**



COUNTY PROFILES

- RUTHERFORD COUNTY-

- POPULATION: 317,157
- 116,000 PARCELS



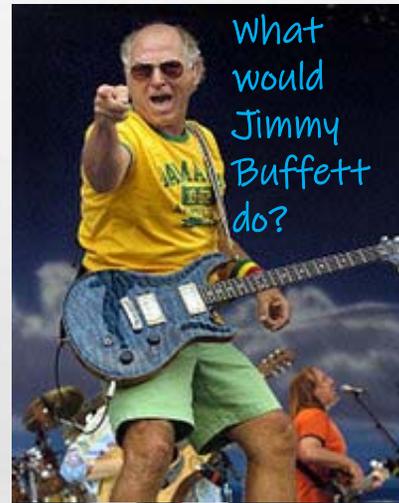
- WILLIAMSON COUNTY-

- POPULATION: 226,257
- 95,877 PARCELS

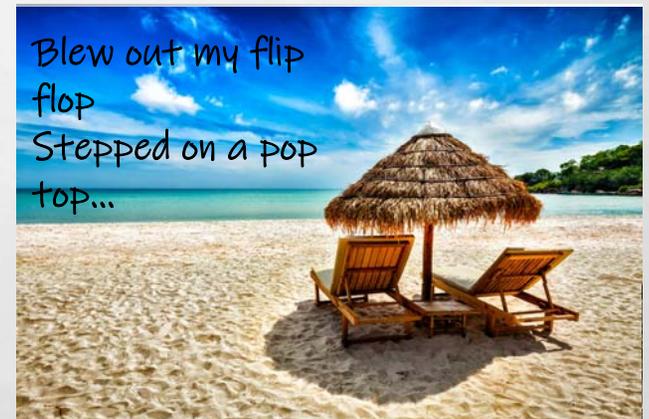


STATE PROFILE – TN COUNTY OFFICIALS

- **RODNEY ARCHER – EXECUTIVE DIRECTOR**
 - **POPULATION: 1**



Office Location



OFFICE OF TRUSTEE

- **REQUIRED BY THE STATE CONSTITUTION**
- **DUTIES INCLUDE**
 - **COLLECTING THE COUNTY'S PROPERTY TAXES**
 - **ACCOUNTING FOR AND DISBURSING COUNTY FUNDS**
 - **INVESTING TEMPORARILY IDLE COUNTY FUNDS**
- **IN ADDITION, THE TRUSTEES OFFICE ADMINISTERS THE TAX FREEZE AND TAX RELIEF PROGRAMS AND IS SOMETIMES THE COLLECTING AGENT FOR MUNICIPALITIES IN THE COUNTY**
- **SALARY IS BASED ON COUNTY POPULATION AND INCREASES ARE PROPORTIONATE WITH STATE EMPLOYEE RAISES**

PROFESSIONAL ASSOCIATIONS

- **TCTA- TENNESSEE COUNTY TRUSTEE'S ASSOCIATION**
 - **RECEIVE GUIDANCE AND UPDATES FROM THE COMPTROLLER ANNUALLY**
 - **DIVISION OF STATE ASSESSED PROPERTY**
 - **TAX RELIEF AND FREEZE**
 - **LOCAL GOVERNMENT AUDIT**
 - **RECEIVE GUIDANCE FROM STATE TREASURER ON LOCAL INVESTMENT GUIDELINES**



PROFESSIONAL ASSOCIATIONS

- **COAT- COUNTY OFFICIALS ASSOCIATION OF TENNESSEE**

- CONTINUING EDUCATION
- COCTP CERTIFICATE TRAINING PROGRAM
- LEGISLATIVE ARM OF THE ORGANIZATION
- COORDINATES WITH UT INSTITUTE FOR PUBLIC SERVICE AND MORE SPECIFICALLY CTAS
- TRUSTEES ASSOCIATION APPOINTS BOARD MEMBERS
- TRUSTEES ASSOCIATION PROVIDES LEGISLATIVE CHAIRPERSON TO WORK WITH COAT



**COUNTY
OFFICIALS
ASSOCIATION OF
TENNESSEE**

PROFESSIONAL ASSOCIATIONS

- **NACCTFO- NATIONAL ASSOCIATION OF COUNTY COLLECTORS, TREASURERS AND FINANCE OFFICERS**
 - PROVIDES ADDITIONAL EDUCATIONAL OPPORTUNITIES
 - PROVIDES A CERTIFICATE TRAINING PROGRAM
 - OPPORTUNITY TO NETWORK WITH PEERS FROM ACROSS THE COUNTRY



PROFESSIONAL ASSOCIATIONS

- **TAPTP- TENNESSEE ASSOCIATION OF PROPERTY TAX PROFESSIONALS**
 - **A MORE TECHNICAL GROUP THAT FOCUSES MOSTLY ON DELINQUENT COLLECTIONS, TAX SALES, AND THE ISSUES SURROUNDING THE TAX SALE. MADE UP OF DELINQUENT TAX ATTORNEYS, TRUSTEES, CLERK AND MASTERS, AND PROPERTY ASSESSORS**
 - **GOAL OF STREAMLINING THE PROCESS OF COLLECTIONS, FILING OF SUIT, AND TAX SALES IN TN**



TENNESSEE ASSOCIATION^{OF}
PROPERTY TAX PROFESSIONALS

COUNTY PARTNER



- **CTAS – COUNTY TECHNICAL ASSISTANCE SERVICE**
 - **AGENCY OF THE INSTITUTE FOR PUBLIC SERVICE**
 - **PROVIDES STUDIES IN COUNTY GOVERNMENT...RELATING TO FISCAL ADMINISTRATION, ACCOUNTING, TAX ASSESSMENT AND COLLECTION... AND IN ANY AND ALL MATTERS RELATING TO COUNTY GOVERNMENT**
 - **HAS AN ONLINE LIBRARY OF RESOURCES FOR COUNTY OFFICIALS**
 - **FUNDED PRIMARILY THROUGH STATE DOLLARS AND TVA IN LIEU OF TAX DOLLARS**
 - **OFFERS A CERTIFICATE TRAINING PROGRAM IN PUBLIC ADMINISTRATION THAT INVOLVES INCENTIVE PAY UPON COMPLETION**
 - **PROVIDES A TWO-DAY ORIENTATION PROGRAM EVERY 4 YEARS FOR NEWLY ELECTED OFFICIALS**

STATE GOVERNMENT PARTNERSHIPS

- ANNUAL AUDITS (FINANCIAL AND OPERATIONAL)
- REVIEW OF INTERNAL CONTROLS POLICY AND OFFICE PROTOCOL
- REVIEW OF BANKING SERVICES CONTRACTS
- STATE OF TENNESSEE LOCAL GOVERNMENT INVESTMENT POOL
- STATE OF TENNESSEE BANK COLLATERAL POOL

AUDITING MYTHS

- **AUDITORS ARE RESPONSIBLE FOR FINANCIAL STATEMENTS**
- **AUDITORS "CERTIFY" FINANCIAL STATEMENTS**
- **AUDITORS REVIEW 100% OF TRANSACTIONS**
- **"AUDITORS WILL CATCH FRAUD IF IT IS PRESENT IN MY OFFICE. IF NONE IS NOTED, THEN NONE EXISTS."**

AUDITING TRUTHS

- **MANAGEMENT IS RESPONSIBLE FOR ALL FINANCIAL INFORMATION AND STATEMENTS**
- **AUDITS GIVE REASONABLE ASSURANCE (NOT ABSOLUTE) THAT FINANCIAL STATEMENTS ARE FREE FROM MATERIAL MISSTATEMENTS**
- **AUDITORS DO NOT – AND CANNOT – LOOK AT EVERY FINANCIAL TRANSACTION**
- **AUDITS ARE NOT DESIGNED TO SPECIFICALLY DETECT FRAUD. THEY ARE DESIGNED TO ASSESS THE RISK AND POTENTIAL FOR IT**
 - **FRAUD, BY DEFINITION, IS AN ACTION THAT IS INTENTIONALLY DECEPTIVE**
 - **PEOPLE COMMITTING FRAUD DON'T WANT TO BE CAUGHT**

INTERNAL CONTROLS AND FRAUD PREVENTION

- **FOR THE FISCAL YEAR ENDED JUNE 30, 2016, TENNESSEE REPORTED \$2.5 MILLION IN NEW CASH SHORTAGES IN COUNTY OFFICES**
- **OVER 1,000 ALLEGATIONS OF FRAUD, WASTE, AND ABUSE IN A YEAR'S TIME VIA THE STATE'S FRAUD HOTLINE**

COMBATING FRAUD AND ABUSE

- **THE COMPTROLLER'S OFFICE INTRODUCED LEGISLATION IN 2015 THAT WOULD REQUIRE ALL LOCAL GOVERNMENTS TO HAVE A DOCUMENTED SYSTEM OF INTERNAL CONTROL (9-18-102, TCA)**
- **2017 LEGISLATION NOW REQUIRES A WRITTEN PLAN OF ACTION FOR COUNTIES AND INDIVIDUAL OFFICES WHO HAVE RECEIVED FINDING(S)**
- **NEW DOLLARS WERE APPROPRIATED IN 2018 FOR FINANCE SPECIFIC TRAINING FOR COUNTY EMPLOYEES WITH A FINANCIAL INCENTIVE UPON COMPLETION**

REDUCE RISK TO TOLERABLE LEVEL

- **IDENTIFY FACTORS THAT INCREASE RISK:**
 - OFFICE DOORS NOT RE-KEYED IN A DECADE
 - COMPUTER PASSWORDS TAPED ONTO COMPUTERS
 - EMPLOYEES OPERATING OUT OF THE SAME CASH DRAWER, ETC.
- **DETERMINE THE SIGNIFICANCE OF RISK AND LIKELIHOOD OF FRAUD, WASTE, ABUSE AND INACCURATE FINANCIAL REPORTING (THINK REDUCING RISK VS. COST OF CONTROL)**
- **DEVELOP SPECIFIC ACTIONS TO REDUCE THE RISK TO AN ACCEPTABLE LEVEL**

PHYSICAL CONTROLS

- SECURITY CAMERAS IN OFFICE
- CONSIDER A “NO PURSE AND BRIEFCASE AT THE DESK/COUNTER” POLICY FOR DEPUTIES THAT RECEIPT
- ADDRESSING CLAIMS OF DOUBLE PAYMENT OF PROPERTY TAXES FROM PROPERTY OWNERS
- OFFICE DOORS REMAIN LOCKED
- INDIVIDUALLY LOCKED CASH DRAWERS
- DUAL SIGNATURES REQUIRED ON ALL CASH EXCHANGES AND WHEN BALANCING

BRAINSTORMING

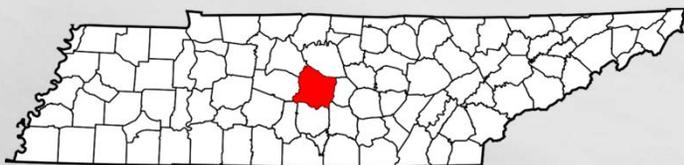
- **REQUIRED THAT INDEPENDENT AUDITORS DO THIS EACH YEAR PER SAS NUMBER 99**
- **NO ONE KNOWS YOUR TRUSTEE OFFICE BETTER THEN YOU AND YOUR MANAGEMENT TEAM!**
- **A MANAGEMENT BRAINSTORM SESSION IS ESSENTIAL TO A GOOD RISK ASSESSMENT/SOUND INTERNAL CONTROLS**

CLASS EXERCISE

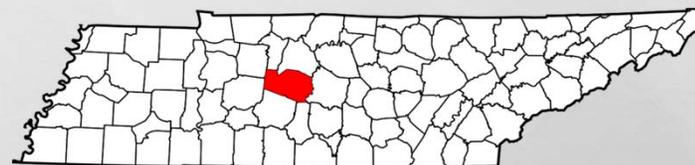
- **DIVIDE IN GROUPS**
- **SCENARIO:**
 - **A NEWLY ELECTED TRUSTEE/COLLECTOR/TREASURER HAS APPROACHED YOU AT HIS/HER FIRST ASSOCIATION MEETING. HE/SHE WANTS YOUR ADVICE ON SOME POTENTIAL PARTS OF THE OFFICE OPERATION THAT YOU WOULD CONSIDER HIGH RISK FOR FRAUD TO OCCUR. HE/SHE IS UPDATING THE OFFICE INTERNAL CONTROL ASSESSMENT AND SURE COULD USE YOUR HELP!**

"SISTER" COUNTIES

RUTHERFORD COUNTY



WILLIAMSON COUNTY



HIGH GROWTH COUNTIES FACING SIMILAR CHANGES



RUTHERFORD COUNTY, TN

- POPULATION: 317,157 (5TH LARGEST)
- 20.8% INCREASE SINCE 2010
- MEDIAN HOME PRICE: \$261,053
- COUNTY – 116,000 PARCELS
- PROPERTY TAXES: \$192,698,146
- CITY OF SMYRNA – 16,600 PARCELS
- PROPERTY TAXES: \$10,543,211



WILLIAMSON COUNTY, TN

- POPULATION: 226,257 (6TH LARGEST)
- 23.5% INCREASE SINCE 2010
- MEDIAN HOME PRICE: \$503,250
- COUNTY – 95,877 PARCELS
- PROPERTY TAXES: \$251,919,326
- FOUR CITIES & SPECIAL SCHOOL DISTRICT
- PROPERTY TAXES: \$54,847,771

HOW TO ACHIEVE GREATER EFFICIENCY WITH LIMITED BUDGETS?



RUTHERFORD COUNTY, TN

- SEVEN STAFF MEMBERS
- STATE TAX RELIEF & TAX FREEZE PROGRAMS FOR LOW INCOME SENIORS
- COUNTY BANKING OPERATIONS
- FINANCIAL REPORTS
- INVESTMENTS
- OPERATIONS BUDGET (17/18): \$70,000



WILLIAMSON COUNTY, TN

- NINE STAFF MEMBERS
- STATE TAX RELIEF, COUNTY TAX RELIEF, & TAX FREEZE PROGRAMS
- COUNTY BANKING OPERATIONS
- FINANCIAL REPORTS
- INVESTMENTS
- OPERATIONS BUDGET (17/18): \$107,500

TECHNOLOGY TO THE RESCUE!



WORKING WITH OUR BUSINESS PARTNERS



Presto Services, Inc.



ONLINE SEARCH & PAY OPTIONS

WWW.RCTRUSTEE.COM



The screenshot shows the homepage of the Rutherford County Trustee website. The header features the Rutherford County logo and the text "Rutherford County Tennessee". Below the header is a navigation menu with categories: DEPARTMENTS, GOVERNMENT, COMMUNITY, and VISITORS. The main content area is titled "TRUSTEE" and includes a "Menu" sidebar on the left with links for Staff, Locations, Senior Tax Freeze, Tax Relief, FAQs, Payment Information, Tax and Bill Receipts, City of Murfreesboro Property Tax Info, and Search and Pay Taxes Online. The main content area has a "Welcome" section with a photo of the trustee and a text block describing the trustee's role. At the bottom, there is a prominent button that says "Search and Pay Taxes Online Here".

WWW.WILLIAMSONPROPERTYTAX.COM



The screenshot shows the homepage of the Williamson County Property Tax website. The header features a large image of a farm scene with the text "Williamson County Tennessee". Below the header is a navigation menu with categories: Home, General Info/FAQs, Payment Options, Contact Us, Our Staff, Links, and Search & Pay Taxes. The main content area is titled "Welcome to the Williamson County Trustee's Website" and includes a photo of Karen Paris, the Trustee. The text describes the trustee's role and provides contact information. At the bottom, there is a copyright notice for 2016 Williamson, TN.



Taxes

Search

Jones Richard J

13 records returned

Search Tips

You can search for Names (Last name First name), Addresses, Receipt Numbers, and Parcel Numbers. Just start typing!

PayPal CREDIT
 Buy now. Pay over time.
 US customers only. Subject to credit approval. See terms

Year	Receipt #	Owner Name / Address	City Code	Base Amount	Interest Due	Total Due	Status
2017	0045436	Jones Richard J Carters Creek Pk 5340	000	\$2,975.00	\$0.00	\$0.00	✔ Paid
2016	0043976	Jones Richard J Carters Creek Pk 5340	000	\$2,975.00	\$0.00	\$0.00	✔ Paid
2015	0042792	Jones Richard J Carters Creek Pk 5340	000	\$2,669.00	\$0.00	\$0.00	✔ Paid
2014	0041884	Jones Richard J Carters Creek Pk 5340	000	\$2,669.00	\$0.00	\$0.00	✔ Paid
2013	0041120	Jones Richard J Carters Creek Pk 5340	000	\$2,669.00	\$0.00	\$0.00	✔ Paid
2012	0040507	Jones Richard J Carters Creek Pk 5340	000	\$2,669.00	\$0.00	\$0.00	✔ Paid
2011	0040135	Jones Richard J Carters Creek Pk 5340	000	\$1,876.00	\$0.00	\$0.00	✔ Paid
2010	0039817	Jones Richard J Carters Creek Pk 5340	000	\$1,891.00	\$0.00	\$0.00	✔ Paid
2012 (1)		Jones Richard J					

Status

Paid (13)

Type

Real Property (13)

Years

- 2017 (1)
- 2016 (1)
- 2015 (1)
- 2014 (1)
- 2013 (1)
- 2012 (1)

Taxes

-
-
-
-
-
-
-

Bill Information

Owner Name Jones Richard J
 Co-Owner/Agent Jones Vickie L
 Owner Address Po Box 230
 Thompson Sta, TN, 371790000
 Receipt Year 2017
 Receipt Number 0045436
 City Entity None

Property Information

Property ID 130 035 03 000
 Deeded Acres 16.01
 Property Address Carters Creek Pk 5340
 Additional Description
 Land 581,700.00
 Improvement 5471,800.00
 Total Value 5553,500.00
 Assessed Value \$138,375.00

Property Class

Type Real Property
 Greenbelt Yes
 Market (Greenbelt Value) \$274,300.00
 Appraisal Year 2017

Payment Information

Status Paid
 Due Date 02/28/2018
 Date Paid 02/09/2018
 Payment Amount \$2,975.00
Total Due \$0.00

Tax Information

County Taxes \$2,975.00
 City Taxes \$0.00
 City Paid \$0.00
 Interest \$0.00
 Interest Paid \$0.00
Total Due \$0.00

[Print](#)
[Save PDF](#)
[Send via Email](#)

TAX YEAR 2017

TAX COLLECTORS NAME AND MAILING ADDRESS:



Scan this code with your mobile phone to view or pay this bill

Teb Batey
 Rutherford Co. Trustee
 P.O. Box 1316
 Murfreesboro, TN 37133
 (615) 898-7705

rctrustee.com

Locations:

Murfreesboro Office:
 Public Square
 Courthouse Suite 102

Smyrna Office:
 205 1 Street (off Weakley Ln)
 Part Time Schedule
 (615) 898-7705

TAX BILL



Rutherford County

RECEIPT NUMBER: 0053892

Jones Robert M Etux Laura

2732 James Edmon Ct
Murfreesboro, TN 371290000

PROPERTY ADDRESS: 2732 James Edmon Ct
 SUBDIVISION: Jamison Place Sec 3

TAXES ARE DUE AND PAYABLE WITHOUT INTEREST

FROM: 10/01/2017
THRU: 02/28/2018

ACCOUNT NUMBER: R0040294

PROPERTY ID: 069 K J 010 00 000

LOT #:

ACRES/UNIT: 1.00

CLASSIFICATION: 0

CITY CODE: 515

ADDITIONAL DESC: R0040294 Lot 63 Jamison Place
 Sec 3

PROPERTY TAX INFORMATION

COUNTY TAXES: \$1,814.00

CITY TAXES: \$0.00

CITY PAID: \$0.00

INTEREST: \$0.00

INTEREST PAID: \$0.00

TOTAL DUE: \$0.00

APPRAISAL: \$270,800.00

ASSESSMENT @: 25.00% \$67,700.00

TAX RATE PER \$100 OF ASSESSMENT: \$ 2.68

GENERAL INFORMATION

First Name

First Name *

We are constantly looking for opportunities to improve our citizen services in a cost effective manner.

Last Name

Last Name *

The following is a web-based request feature to update your mailing address for your respective bill.

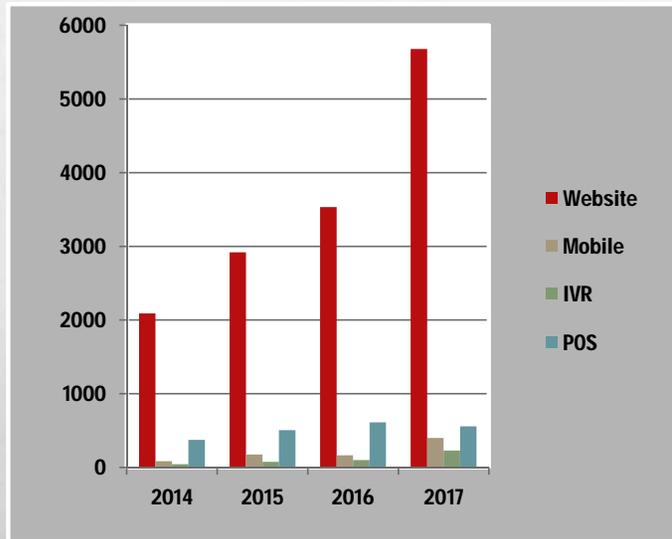
Email

* * * * *

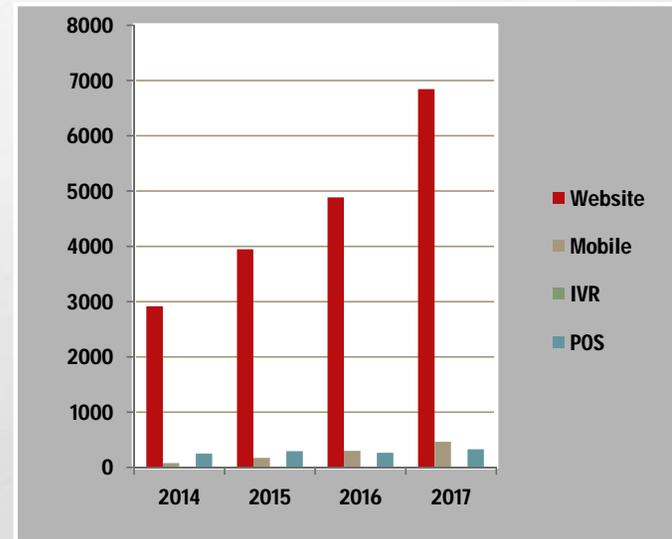
I certify under penalty of perjury under the laws of the State of Tennessee that I am the tax payer of record for this tax bill and the foregoing submission is true and correct.

GROWTH IN ELECTRONIC TRANSACTIONS

RUTHERFORD COUNTY

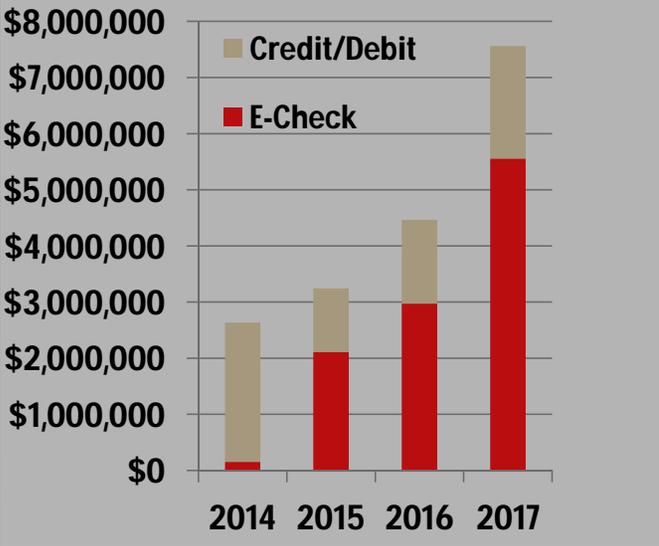


WILLIAMSON COUNTY

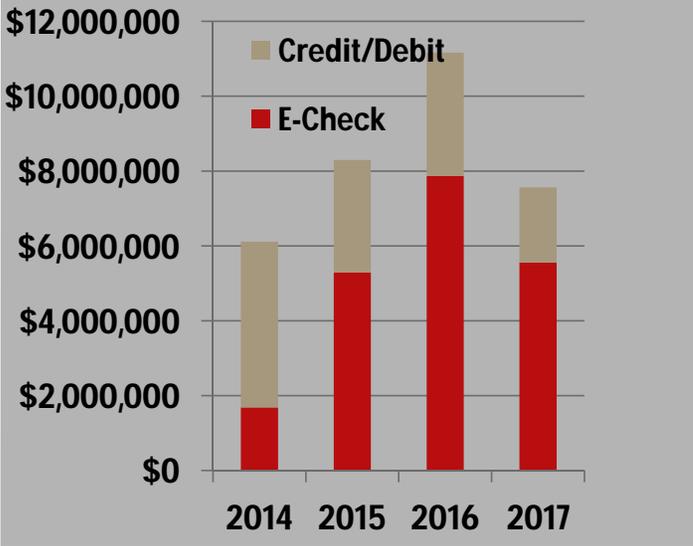


GROWTH IN ONLINE PAYMENTS VOLUME

RUTHERFORD COUNTY



WILLIAMSON COUNTY



TAKE AWAYS

- **IMPORTANCE OF INVOLVEMENT IN PROFESSIONAL ASSOCIATIONS AND DEVELOPING PEER RELATIONSHIPS**
- **ESTABLISHMENT OF – OR PERIODIC REVIEW OF - INTERNAL CONTROLS POLICY**
- **PERIODIC REVIEW OF BANKING CONTRACTS AND SERVICES**
- **MAXIMIZE THE USE OF TECHNOLOGY FOR INCREASED OFFICE EFFICIENCY**
- **WWW.CTAS.TENNESSEE.EDU/SITES/DEFAULT/FILES/INTERNAL%20CONTROLS%20%20TRUSTEE%20JAN%202016FINAL.PDF**



**Thanks for
listening!**

...and for your entertainment...

