



December 22, 2024

Assessor of Property

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Assessor of Property

Office

Private Acts of 1939 Chapter 519

SECTION 1. That it shall be the duty of Tax Assessors in all counties in the State of Tennessee with a population of not less than 13,600 nor more than 13,610, according to the Federal Census of 1930, or any subsequent Federal Census, to maintain and keep open an office during reasonable business hours at the courthouse, or at some convenient place in the county seat, at which office either the Tax Assessor or a deputy capable of discharging the duties of such office of Tax Assessor shall be on hand during office hours for the purpose of discharging the duties of the office. Office space shall be provided by the county, and it is hereby declared to be the duty of the Quarterly County Courts of such counties to provide adequate office space for the Tax Assessors of such counties.

SECTION 2. That all tax or assessment books in such counties shall be kept in the office of the County Tax Assessor at the county seat during business hours, except when same are in use in making assessments, or in making up the tax books.

SECTION 3. That said County Tax Assessors shall from time to time examine the current Deed Books in the office of the County Registers of such counties and shall ascertain from such Deed Books and enroll in a book or books to be kept by him in his office, the following facts to be ascertained by him from an examination of the deeds recorded in such Deed Books, to-wit:

- (1) The names of the grantors or vendors and of the purchasers in each deed;
- (2) The district in which the land conveyed by each deed is situated;
- (3) The boundaries of the land and the number of acres conveyed in each deed; and
- (4) The consideration or purchase price for the land as stated in each deed.

When such County Tax Assessors make their next assessment of real estate, after ascertaining such information from an examination of the deed books in the Register's Office, they shall use such information in connection with their assessment of the real estate covered by such deeds.

SECTION 4. That it shall be the duty of the Tax Assessor in such counties, in person or by deputy, to go on the premises and examine all realty to be assessed, and for failure to do so he shall be subject to a fine of not less than \$5.00 nor more than \$10.00 in each case. It shall further be the duty of such Tax Assessor to perform the other duties imposed by Section 1357 of the 1932 Code of Tennessee, and all other duties imposed upon Tax Assessors by the general laws of Tennessee.

SECTION 5. That the compensation of the Tax Assessor in such counties shall be fixed by the Quarterly County Courts of such counties in an amount sufficient to pay such Tax Assessor adequately for his services and his necessary expenses in making assessments in said counties, in no event to exceed the compensation now paid.

SECTION 6. That all laws and parts of laws in conflict with the provisions hereof be and the same are hereby repealed.

SECTION 7. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 2, 1939.

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