



July 22, 2024

Assessor of Property

Dear Reader:

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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

Private Acts of 1939 Chapter 146

SECTION 1. That in counties of this State having a population of not less than 4,030, nor more than 4,040 by the Federal Census of 1930, or any subsequent Federal Census, there is hereby created the office of County Tax Assessor. At the regular election, 1940, there shall be elected by the qualified voters in counties to which this act applies some person as Tax Assessor, who shall hold office for a period of four years from and after September 1, next following his election and until his successor shall be elected and qualified. Until September 1, 1940, Dick Hinkle is hereby named as such Tax Assessor. Any vacancies occurring whatsoever in the office of Tax Assessor shall be filled by the Quarterly County Court but the term of the person so appointed shall expire on September 1, next following the first election for county officials after such vacancy.

SECTION 2. That the duties of such Tax Assessor shall be those as now prescribed by Sections 1340-1480, inclusive, of the Code of Tennessee. His salary shall be \$400.00 per annum, payable in equal monthly installments from the treasury of counties to which this Act applies. The Tax Assessor shall, within thirty days after his appointment or election, qualify by taking an official oath before the clerk of the court in counties to which this Act applies.

As amended by: Private Acts of 1939, Chapter 361

COMPILER'S NOTE: The salary is now regulated by general law. See [Tennessee Code Annotated §8-24-102](#) for the general law on compensation. For additional compensation information, see [Tennessee Code Annotated §67-1-508](#).

SECTION 3. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 2, 1939.

Private Acts of 1981 Chapter 29

SECTION 1. Section 1 of Chapter 2 of the Private Acts of 1935, Extra Session, as amended by Chapter 298 of the Private Acts of 1947, Chapter 90 of the Private Acts of 1965, and Chapter 22 of the Private Acts of 1977 is amended by deleting the third paragraph in its entirety and substituting instead the following new paragraph:

It shall be the duty of the County Tax Assessor to assess for purposes of taxation all taxable property within the boundaries of Lynchburg. Such assessment, together with the tax rate thereon, shall be maintained by the City Recorder of the Town of Lynchburg, and the City Recorder shall be responsible for the collection of property taxes levied by the town. However, the City Commission of Lynchburg may, by ordinance, designate the County Trustee of Moore County as tax collector of the Town of Lynchburg and such ordinance shall designate any fee to be paid the County Tax Assessor for such collection. The Mayor, Treasurer and Recorder shall each be paid the sum of one hundred dollars (\$100) each month, which shall be compensation in full for their services as officials of the Town of Lynchburg.

SECTION 2. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Board of Commissioners of the Town of Lynchburg before July 1, 1981. Its approval or nonapproval shall be proclaimed by the presiding officer of the Board of Commissioners and certified by him to the Secretary of State.

SECTION 3. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 2.

Passed: March 4, 1981.

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