



March 31, 2025

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# Private Acts of 1939 Chapter 146

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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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Table of Contents

<b>Private Acts of 1939 Chapter 146 .....</b>	<b>3</b>
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## 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.

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