



July 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

Additional Duties

Private Acts of 1929 Chapter 751

SECTION 1. It shall be the duty of Tax Assessors in all counties within the State of Tennessee, falling within the provisions of this Act, having a population of not less than 43,375, and not more than 43,395, according to the Federal Census of 1920, or any subsequent Federal Census, to maintain and keep open an office at the Court House, at the County Seat, between the hours of 8:00 o'clock A.M., and 4:30 o'clock, P.M., daily. In addition, the Quarterly County Court is hereby authorized, empowered and directed to employ a clerk to assist the Tax Assessor in the performance of his duties and to fix the compensation for such clerk. The clerk shall serve at the pleasure of the Quarterly County Court. At the first meeting of the Quarterly County Court, occurring after the passage and ratification of this Act, the County Judge shall appoint two members of the Court, who, with the County Tax Assessor, shall recommend to the Quarterly County Court, the name of a suitable person to be employed as clerk.

The Clerk is hereby authorized to stamp, or cause to be stamped, all deeds presented at the office of the Tax Assessor, showing that the names of the vendor and vendee of the deed, have been copied onto the assessment rolls, so that the rolls will accurately reflect the name or names of the persons who own the property conveyed. The Tax Assessor's stamp shall be imprinted upon all deeds before the same are filed for registration in the Office of the Register of Deeds.

In the event the Tax Assessor fails to comply with the provisions of this Act, he shall be removed from office as provided by Section 8-2701, et seq., Tennessee Code Annotated.

As amended by: Private Acts of 1959, Chapter 112
Private Acts of 1961, Chapter 207

SECTION 2. That all tax or assessment books in all Counties falling within the provision of this Act shall be made up and issued from the office of the County Tax Assessor at the County Seat, where his office is kept, either by the Tax Assessor or by some deputy capable of making up such books.

As amended by: Private Acts of 1945, Chapter 142

SECTION 3. That all persons, firms, or corporations conveying real estate by deed in all counties in the State of Tennessee, falling within the provisions of this Act, shall within thirty (30) days from the date of such conveyance, by letter posted in the United States mail, notify the County Tax Assessor of the name of the person, firm or corporation to whom such conveyance is made.

SECTION 4. That the Tax Assessors of all Counties falling within the provisions of this Act are hereby authorized to appoint one or more Deputy Tax Assessors whose duties are to work under and by the direction of the County Assessor, wherever assigned[.] The County Tax Assessor [sic] shall be paid the sum of Fifty (\$50.00) Dollars per month for the purpose of defraying office expenses and clerical help, which shall be in addition to his regular salary or compensation.

As amended by: Private Acts of 1945, Chapter 142

COMPILER'S NOTE: Private Acts of 1945, Chapter 142, provides that "the County Trustee of all such counties will pay the County Tax Assessor said sum of Fifty (\$50.00) Dollars each and every month out of the general fund of said counties upon the warrant drawn by the County Judge or Chairman of said counties, either by a separate warrant or included with his regular salary or compensation." The act, however, does not specify a section in which to include this language.

SECTION 5. That all laws or parts of laws in conflict with the provisions of this Act, be and the same are hereby repealed.

SECTION 6. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: April 11, 1929.

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