



December 20, 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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

Table of Contents

Assessor of Property	3
Private Acts of 1949 Chapter 78	3

Assessor of Property

Private Acts of 1949 Chapter 78

SECTION 1. That when any grantee or lessee of real estate in Giles County presents his deed or lease to the County Register for registration and it appears from said instrument or otherwise that the grantee or lessee is chargeable for the payment of the tax thereafter to accrue on said real estate, that said County Register shall be required before accepting said instrument for registration, to ascertain from the grantee or lessee whether he purchased or leased all or a portion of the property of his grantor or lessor; the true consideration given or promised therefor and is the entire tract of the grantor has not been conveyed or leased, what portion has been retained by the grantor or lessor. Said County Register shall also ascertain the nature or character of improvements located on the real estate purchased or leased.

SECTION 2. That the County Register be and he us hereby required to record the information to be ascertained in the foregoing section in a well bound book to be furnished by Giles County. Said Record Book shall be kept in duplicate form and shall show the names of the grantors or lessors; the names of the grantees or lessees, the kind of instrument (whether a deed or lease); the number of acres or town lots; the district where located and under the title "Remarks" show such other information as will enable the County Tax Assessor to keep current records of his office to the end that all real estate shall be assessed for taxation in the name of the true owner or in the name of the person or persons responsible for the payment of the taxes.

SECTION 3. That it shall be the duty of the County Register to deliver to the County Tax Assessor the original slip taken from his Record Book showing the information required by this Act and it shall be the duty of the County Tax Assessor to keep said slip so furnished by same and to note the changes in owners as shown thereby on his records to the end that his records will at all times show the names of the true owners of the real estate or the persons responsible for the payment of the Tax Assessable against said real estate.

SECTION 4. That a fee of twenty-five cents be charged by the County Register and paid by the grantee or lessee for the services of the County Register rendered in procuring the information required by this Act and for keeping the record thereof and delivering same to the County Tax Assessor.

SECTION 5. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: January 28, 1949.

Source URL: <https://www.ctas.tennessee.edu/private-acts/assessor-property-40>