



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

Private Acts of 1949 Chapter 449

SECTION 1. That in the counties having a population of not less than 40,300, nor more than 40,400, according to the Federal Census of 1940, or any subsequent Federal Census, there is hereby provided a more efficient method of assessing the taxable property in such counties for State and County purposes.

SECTION 2. That every conveyance in writing of real property, located within the County, excepting mortgages and deeds of trust, shall be presented to the Tax Assessor or duly authorized Deputy Tax Assessor of such counties wherein said property is located for notation of the change or changes in ownership occasioned by said conveyance. Upon presentment it shall be the duty of the Tax Assessor or Deputy Tax Assessor to note the information, as outlined herein, in a well-bound book to be furnished by said counties. Said book shall show the names of the grantors or lessors; the names of the grantees or lessees; the number of acres or town lots conveyed; whether there are buildings, dwelling, or other improvements on said property; whether the number of acres or lots conveyed be all or a portion of the property previously assessed in the name of the grantors or lessors thereof; the general boundaries of said property in accordance with the abutting or adjacent owners of said property; and under the title "Remarks" show such other information as will enable the County Tax Assessor or Deputy Tax Assessor to keep current the 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 no conveyance in writing of real property, except mortgages and deeds of trust, shall be received by the Register of any County under this Act for registration unless it bears a stamp or notation evidencing that such conveyance has been presented to the Tax Assessor or Deputy Tax Assessor, together with the date of said presentment and a signature or initial of the Tax Assessor noted thereon.

SECTION 4. That mortgages, deeds of trust, or other like instruments are specifically exempt from the provisions of this Act.

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 That all laws or parts of laws in conflict with this Act be and the same are hereby repealed.

SECTION 6. That in the event any section or part of any section of this Act shall be held invalid, the remainder of the Act shall not be invalidated, but shall remain in full force and effect.

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

Passed: April 1, 1949.

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