



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,

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
Duties - Deputies 3
Private Acts of 1953 Chapter 97 3

Assessor of Property

Duties - Deputies

Private Acts of 1953 Chapter 97

SECTION 1. That hereafter the salary of the Tax Assessor of all counties of this State having a population of not less than 23,966, and not more than 23,986, according to the Federal Census of 1950, or any subsequent Federal Census, shall be Four thousand eight hundred (\$4,800.00) dollars per annum, and said sum is hereby appropriated out of the County Treasury of said counties coming under the provisions of this Act to pay such salaries, and the same shall be paid to such Assessors by warrants on the County's Treasury, and said warrants to issue monthly for the amount due.

As amended by: Private Acts of 1959, Chapter 35

SECTION 2. That the Tax Assessors of said counties mentioned in Section 1, of this Act, are hereby authorized to appoint one full time Deputy Tax Assessor whose duties are to work under, and by the direction of the Assessor, and the sum of Three Thousand Six Hundred \$3,600.00 Dollars is hereby appropriated out of the ordinary County funds, and shall be paid by the warrants drawn on the County Treasury to the County Judge, Fiscal Agent or Chairman of such county. The said \$3,600.00 shall be the per annum salary of such Deputy Tax Assessor and shall be paid in the manner hereinabove prescribed by warrants to issue monthly for the amount due.

As amended by: Private Acts of 1965, Chapter 7
Private Acts of 1965, Chapter 65

SECTION 3. That all Tax Assessors of said Counties mentioned in Section 1 of the Act are hereby required to keep and maintain a full time office for the transaction of business pertaining thereto.

SECTION 4. That no deed or conveyance conveying real estate in the Counties mentioned in Section 1 of this Act, shall be recorded unless the same bears the stamp of the Tax Assessor of said county, certifying that said Tax Assessor has copied the names of the vendor and vendee in said deed of conveyance for the purpose of making proper corrections on his roll of assessments.

SECTION 5. That it shall be the duty of the Tax Assessors of the counties mentioned in Section 1 of this Act, to be present in person, or to have a deputy present, at his office in the Courthouse during office hours. It shall be the further duty of the Tax Assessor to stamp or cause to be stamped all deeds present at his office, with a stamp showing that he has copied the names of the vendor and vendee in said deed of conveyance for the purpose of making proper corrections on his roll of assessments. It shall be the duty of the Tax Assessor to correct his tax rolls in all such cases so that the tax rolls of the respective counties will be kept up to date and will show the correct owners of real estate to the end that property may be assessed in the name of the true owners thereof.

SECTION 6. That failure of the respective Tax Assessors to comply with the provisions of Sections 3, 4, & 5 of this Act shall constitute misconduct in office and subject him to removal from office under Section 1877 et seq. of the Code of Tennessee.

SECTION 7. That all laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 8. That, if any section, paragraph, or sentence of this Act be held unconstitutional for any reason, it is the expressed intent of the Legislature that such holding shall not invalidate any other portion of this Act in that the same would have been enacted without such section, paragraph, or sentence.

SECTION 9. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: March 5, 1953.

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