



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

Registration of Deeds

Private Acts of 1965 Chapter 49

SECTION 1. That in counties in this State having a population of not less than 23,391 and not more than 23,400, by the Federal Census of 1960, or any subsequent Federal Census, it shall be the duty of the Tax Assessor to maintain and keep open an office during the regular business hours at the Courthouse, or at some convenient place in the county seat, at which office either the Tax Assessor or a deputy capable of discharging the duties of the office of Tax Assessor shall be present during office hours for the purpose of discharging the duties herein imposed upon such Tax Assessor. Office space, necessary furniture, equipment, and supplies shall be provided by the county, and it is hereby declared to be the duty of the Quarterly County Courts to such counties to provide such facilities, equipment and supplies.

SECTION 2. That every instrument conveying any interest in real property located within the county, except mortgages and deeds of trust, shall be presented at the office of the Tax Assessor of such counties wherein said property is located for notation by the Tax Assessor of the changes in ownership occasioned by said conveyance. Upon presentment of such instrument it shall be the duty of the Tax Assessor, or his deputy, to record the following information in a well-bound book: the names of the grantors; the names of the grantees; the number of acres or town lots; whether there are buildings, dwellings or other improvements on said property; whether the tracts or lots conveyed are all or a portion of the property previously assessed in the name of the grantor; the general boundaries of said property in relation to abutting or adjacent owners; and such other information as will enable the Tax Assessor to keep current records to the end that all real estate shall be assessed for taxation in the name of the true owner or the person responsible for the payment of the taxes.

SECTION 3. That no written conveyance of real property, except mortgages and deeds of trust, shall be received by the Register of Deeds of any county under this Act for registration unless it bears a stamp or notation indicating that such instrument has been presented to the Tax Assessor, together with the date of such presentment and the signature or initials of the Tax Assessor noted thereon.

SECTION 4. That the Tax Assessor is hereby authorized to appoint some person as Deputy Tax Assessor who may, under the supervision of the Tax Assessor, perform any of the acts or duties required of the Tax Assessor. The Tax Assessor shall be responsible for the compensation of any such deputy and the county shall not be authorized to pay any part of the deputy's compensation.

SECTION 5. That the person presenting the instrument to be recorded shall furnish the Tax Assessor the addresses of all grantees whose names appear in any instrument so presented.

As amended by: Private Acts of 1973, Chapter 27

SECTION 6. That the Tax Assessor shall devote his entire working time to the duties of his office.

SECTION 7. That the Tax Assessor shall, by regular periodic inspections in all parts of the county, keep himself advised in regard to improvements made to properties which result in increased value, decreases in value to properties caused by casualty losses, and all other matters and conditions affecting the value of all property within the county, so that he can maintain all taxable property within the county on the tax roll in the name of the true owner and at a proper evaluation proportioned to other like property.

SECTION 8. That failure of the Tax Assessor to comply with the provisions of this Act and the applicable provisions of the general law, shall constitute a waiver of compensation and subject him to removal from office as provided in Title 8, Chapter 27, Tennessee Code Annotated.

SECTION 9. That all general laws applicable to County Tax Assessors shall also apply to counties to which this Act is applicable, except as modified by this Act.

SECTION 10. That the provisions of this Act are severable and if any section, paragraph or sentence of this Act be held unconstitutional for any reason it is the express intent of the Legislature that such holding shall not invalidate the Act as a whole or any other portion of this Act, and that the same would have been enacted without such section, paragraph or sentence.

SECTION 11. That this Act shall have no effect unless the same shall be approved by a two-thirds vote of the Quarterly County Court of Haywood County at a regular or special meeting held not more than sixty days after its approval by the Chief Executive of the State. Its approval or non-approval shall be proclaimed by the County Judge and shall be certified by him to the Secretary of State.

SECTION 12. That the provisions of this Act, except those relating to its submission to the Quarterly

County Court for approval or disapproval, shall take effect on June 1, 1965.

SECTION 13. That, except as provided above, this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 17, 1965.

Building Permits

Private Acts of 1974 Chapter 167

SECTION 1. Except for companies whose property is assessed by the Tennessee Public Service Commission, any owner or owners of real property in Haywood County who builds, erects, constructs or remodels, or who causes or allows to be built, erected, constructed or remodeled, any building or improvements upon their real property, where such construction or remodeling has a value of or costs two thousand dollars (\$2,000.00) or more, shall apply for building permits from the County Assessor of Property prior to the commencement of such construction or remodeling.

Such application shall be made in writing on a form or forms to be prescribed by the Assessor of Property and provided for him by the Quarterly County Court. The Assessor of Property shall charge a fee of five dollars (\$5.00) payable to the county trustees, for each permit issued.

SECTION 2. Failure to have such a permit as required by this act is a misdemeanor, punishable, upon conviction thereof by a fine of not less than two dollars (\$2.00) nor more than fifty dollars (\$50.00).

SECTION 3. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Quarterly County Court of Haywood County. Its approval or non-approval shall be proclaimed by the presiding officer of the Court and certified by him to the Secretary of State.

SECTION 4. For the purpose of approving this act as provided in Section 3, it shall take effect on becoming a law, the public welfare requiring it, but the other provisions of the act shall be effective only upon being approved as provided in Section 3.

Passed: January 16, 1974.

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