



July 22, 2024

Deputies and Assistants-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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Reference Number: CTAS-47

Unlike many other officials who obtain authority for deputies and assistants through court order or letter of agreement, the assessor is limited by the budget adopted by the county legislative body with the following restriction: The assessor is authorized by statute to appoint one deputy for each 4,500 parcels of property over and above the first 4,500 parcels in the county. Each deputy has the same power, duties, and liabilities as the assessor concerning the appraisal, classification, and assessment of property. If an assessor does not have enough parcels of property to qualify for a deputy, a secretary may be employed to assist in the operation of the office, with the approval of the legislative body. T.C.A. § 67-1-506.

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