



August 24, 2024

Relationship to Other County Officials-Registers of Deeds

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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Relationship to Other County Officials-Registers of Deeds 3
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Reference Number: CTAS-65

County Mayor and County Legislative Body. The register must interact with the county mayor and/or a finance/budget director as well as the county legislative body regarding the register's budget and budget amendments. The exact procedures vary from county to county depending upon whether the county operates under a charter or optional general law regarding budgeting, or has a private act dealing with this subject. However, all registers must submit budget requests in a timely manner in the first half of each calendar year for inclusion in the county's annual budget. Most counties have budget committees that may recommend appropriations for the register's budget that differ from those submitted by the register. The county legislative body determines the amount of the register's budget, subject to certain restrictions, such as following the requirements of any court order regarding a salary suit for deputies or assistants. In many counties, depending upon the applicable law, the county mayor has the authority to approve line item amendments to the register's budget within major categories unrelated to personnel costs, whereas major category amendments require the approval of the county legislative body. T.C.A. § 5-9-407.

Assessor of Property. The register interacts with the assessor to assist in providing information regarding the value of property. The grantee or preparer of a deed of conveyance must obtain from the assessor's office the parcel identification number (map and page) of the property being conveyed before the deed is recorded in the register's office. Also, the assessor is interested in maintaining current information on the market value of real property, and as the requirements for the transfer tax mandate an oath of value or consideration on most transfers, the assessor will want to review the deeds recorded in the register's office.

Tennessee Code Annotated, Section 67-5-806(b), requires the assessor to file tax maps (duplicates or microfilm copies) with the register by April 15 of each year which show the status of property as of January 1 of that year. These records are not "recorded" but are open for public inspection.

After a parcel of land has been classified by the assessor as agricultural, forest, or open space land under the so-called Greenbelt Law (T.C.A. § 67-5-1001, et seq.), the assessor is to record with the register the classification of this property. The recording fees are to be paid by the property owner. T.C.A. § 67-5-1008(b). The statutes do not state explicitly in what books these instruments are to be recorded. Since they constitute a form of lien (roll back taxes are due when the use of the land is converted), it may be advisable to record these instruments with other state tax liens.

Tennessee Department of Revenue. The Tennessee Department of Revenue is charged with overseeing the collection and reporting of the state privilege taxes on the transfer of real estate and the recording of instruments evidencing an indebtedness. The register must report on forms required by the Department. The Department will issue memoranda to be used as guides in the administration and collection of these taxes. It is important for the proper conduct of the office of register that the register understands when tax is due. Legal questions in this area should be addressed to the legal staff of the Department.

The register's office is always subject to audit by the Department of Revenue's auditors concerning the collection of tax in addition to the regular audits of the office as a whole, which are conducted by the Division of County Audit, Office of the Comptroller of the Treasury.

Other Offices. The register also records the official bonds of all county officials. The register deals with the trustee regarding the remittance of fees (monthly or quarterly) to the general fund. The register, as an ex officio member of the county public records commission, interacts with other records commission members, such as the county clerk, and with the Tennessee State Library and Archives.

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