



April 02, 2025

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# Assessor of Property

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Dear Reader:

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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

## Expense Account

### Private Acts of 1961 Chapter 390

**SECTION 1.** That this Act shall apply to all counties having a population of not less than 10,600 nor more than 10,700 inhabitants, according to the Federal Census of 1960 or any subsequent Federal Census.

**SECTION 2.** That in all cases in Counties coming under the provision of this Act that a sum not to exceed Twelve Hundred Dollars (\$1200.00) in a fiscal year, the exact amount of which is to be determined by the Quarterly Court of such County, is authorized to be expended by a warrant drawn on the general funds of such County for the payment of the expenses of the Tax Assessor incurred in the discharge of his duties as such official, and for payment, also, of a salary for a Deputy Tax Assessor.

**SECTION 3.** That the money appropriated for salary shall be paid direct to the deputy Tax Assessor by the fiscal agent, or County Judge, and the money appropriated for expenses shall be paid in the same manner directly to the Tax Assessor, but in no case shall the total exceed \$1200.00 annually.

**SECTION 4.** That this Act shall be void and of no effect unless within three months of the final legislative action thereon the same shall be approved and ratified by two-thirds majority of the Quarterly County Court.

**SECTION 5.** That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 16, 1961.

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