



April 02, 2025

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
Additional Duties 3
Private Acts of 1921 Chapter 52 3
Construction - Modeling Reports 3
Private Acts of 1970 Chapter 215 3

Assessor of Property

Additional Duties

Private Acts of 1921 Chapter 52

SECTION 1. That the County Tax Assessor in counties having a population of not more than 28,805 and not less than 28,795, according to the Federal Census of 1920 or any subsequent Federal Census, be required to establish a permanent office in the county seat of said counties.

SEC. 2. That before any deed or other instrument which conveys or purports to convey the title in fee simple to any real estate shall be recorded it shall be the duty of the County Tax Assessor to examine the same and ascertain if the property described in said deed or instrument has been and is correctly assessed.

SEC. 3. That it shall be the duty of the County Tax Assessor to countersign every such deed or instrument after having recorded the transfer upon the assessment books of the property conveyed by said deed or instrument to the party or parties in whom the title is shown to be vested by such deed or instrument.

SEC. 4. That it shall be unlawful for any County Register, or Deputy County Register, to record or enter any deed or instrument coming within the provisions of Section 2 of this Act upon the records of the Register's office, or to receive such deed or instrument for the purpose of recording or entering the same upon the records, unless such deed or instrument shall have first been countersigned by the County Tax Assessor or his duly appointed deputy.

SEC. 5. That any County Register, or Deputy County Register, who shall be convicted of violating the provisions of Section 4 of this Act shall be fined not less than Twenty-five (\$25.00) Dollars, nor more than Fifty (\$50.00) Dollars.

SEC. 6. That all laws or parts of laws in conflict with this Act be and the same are hereby repealed, and this Act shall take effect January 1, 1922, the public welfare requiring it.

Passed: January 18, 1921.

Construction - Modeling Reports

Private Acts of 1970 Chapter 215

SECTION 1. Except for companies whose property is assessed by the Tennessee Public Service Commission, any owner or owners of real property in Blount 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 one thousand dollars (\$1,000.00) or more, shall make a report of the fact to the County Tax Assessor within ninety (90) days after the completion or occupation of the same, whichever occurs first, or in any event, not later than one (1) year from the date such construction or remodeling was commenced. Such reports shall be made in writing on a form or forms to be prescribed by the Tax Assessor and provided for him by the Quarterly County Court. Such forms shall be made available to the public free of charge.

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

SECTION 3. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the Quarterly County Court of Blount 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: February 3, 1970.

Source URL: <https://www.ctas.tennessee.edu/private-acts/assessor-property-1>