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Private Acts of 1947 Chapter 724

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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Private Acts of 1947 Chapter 724

COMPILER'S NOTE: The provisions of this act dealing with the minimum compensation of the assessor and the assessor's deputies may have been superseded by general law. See Tennessee Code Annotated §67-1-508.

SECTION 1. That the compensation of the Tax Assessor in all Counties of the State of Tennessee having a population of not less than 23,141 nor more than 23,161 according to the Federal Census of 1940 or any subsequent Federal Census be and the same is hereby fixed at the sum of Thirty-six Hundred (\$3,600.00) Dollars per annum, payable in equal monthly installments out of the General Fund of said County. Provided, however, that from and after the first day of September, 1968, the compensation of said tax assessor shall be Seven Thousand (\$7,000.00) per annum, payable in equal monthly installments out of the general fund of said county.

As amended by: Private Acts of 1965, Chapter 276

SEC. 2. That the said Tax Assessor is hereby authorized to receive an additional sum, in such amount as the Quarterly County Court may by resolution specify, as reimbursement for the expenses incurred by said Tax Assessor in the conduct of his office. And the said Quarterly County Court may require such report or records of the said Tax Assessor to substantiate his claim for expenses as to said court seems proper. Provided, however, that for the years 1965, 1966, 1967, and until September 1, 1968, the Tax Assessor shall be paid Eight Hundred Fifty Dollars (\$850.00) each quarter as reimbursement for his expense, to be paid on or before the 20th day following the preceding quarter, the first payment to be due April 20, 1965. Said quarterly reimbursement for expenses will be paid out of the general fund of said county and no claim nor substantiation thereof shall be required of said Tax Assessor.

As amended by: Private Acts of 1965, Chapter 276

SEC. 3. That said Tax Assessor must possess a general knowledge of the value of farm equipment, office equipment, manufacturing equipment and machinery, live stock, household furnishings, and transportation equipment.

SEC. 4. That said Tax Assessor must have the equivalent of a high school education, some practical experience in the buying and selling of real estate in said County, must be able to distinguish between the values of farm land, timber land, commercial property, industrial property, potential subdivision property, as well as complete and full knowledge of the cost of improvements located thereon and the replacement cost of said improvements.

SEC. 5. That the Tax Assessor must have been a resident and citizen of said County at least five years prior to his election to that office and must be a freeholder or householder.

SEC. 6. That the office of Tax Assessor shall be kept open to the public during the same office hours as other County offices except Sundays and holidays. Said office space shall be provided for by the Quarterly County Court of said County.

SEC. 7. That said Tax Assessor is hereby authorized to employ a secretary or stenographer and the person so employed shall be designated as Deputy Tax Assessor and shall take the same oath of office as prescribed for the Tax Assessor and shall receive as compensation a salary not to exceed Six Thousand Dollars (\$6,000.00) per year to be paid in equal monthly installments from the General Fund of said County.

As amended by: Private Acts of 1967-68, Chapter 81
Private Acts of 1970, Chapter 263
Private Acts of 1975, Chapter 17

SEC. 8. That this Act shall take effect from and after September 1, 1948, the public welfare requiring it.

Passed: March 12, 1947.

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