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Assessor of Property

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

Private Acts of 1947 Chapter 702

SECTION 1. That it shall be the duty of the Tax Assessor in all Counties within the State of Tennessee, having a population of not less than Twenty-eight Thousand Four Hundred Ninety-eight (28,498) nor more than Twenty-eight Thousand Five Hundred Three (28,503) inhabitants by the Federal Census of 1940, or any subsequent Federal Census, to maintain and keep open an office in the Courthouse of such County, during legal hours, where the Tax Assessor or his qualified deputy will be present for the purpose of discharging the duties of his office, and especially to note the change in ownership of real estate before the registration of any deed conveying real estate in such Counties.

SECTION 2. That before the registration of any deed conveying real estate in Counties coming under the provisions of this Act, it shall be the duty of the owner of the same under said deed to present the deed to the Tax Assessor at his office so that said real estate may be assessed for taxes in the name of the new owner. The Tax Assessor or his deputy shall note the change in ownership of such real estate on the Tax Assessment Books of such Counties, and shall write or stamp on said deed that such transfer has been made so as to give notice to the County Register that this Act has been complied with and said deed may be registered.

SECTION 3. That it shall be the duty of the Quarterly County Court in all Counties coming under the provisions of this Act to furnish the Tax Assessor a desk and office in the Courthouse, together with all necessary files, record books, assessment books and office supplies for the proper conduct of the office of Tax Assessor.

SECTION 4. That the Tax Assessors of all Counties falling within the provisions of the Act are hereby authorized to appoint one or more deputy tax assessors, whose duties are to work under and by direction of the County Tax Assessor, but the salary and expense of said deputy assessors shall be borne and paid for by the County Tax Assessor out of his compensation as County Tax Assessor hereinafter provided for.

SECTION 5. That the compensation of the Tax Assessor be and the same is hereby fixed at the sum of Four Thousand Five Hundred Dollars (\$4,500.00) per annum to be paid out of the general funds of their respective Counties on warrants issued by the County Judge or Chairman thereof, payable in equal monthly installments to such Tax Assessor. In addition to such salary, such Tax Assessor shall be entitled to and receive a total of Thirty-five Hundred Dollars (\$3,500.00) per annum for automobile and other travel expenses, payable and to be paid in the same manner as his salary is paid. Provided however, that from and after the first day of September, 1968, the compensation of the Tax Assessor be and the same is hereby fixed at the sum of Eight Thousand Two Hundred Fifty Dollars (\$8,250.00) per annum to be paid out of the general fund of their respective Counties on warrants issued by the County Judge or Chairman thereof, payable in equal monthly installments to such Tax Assessor, and such salary shall be in lieu of any and all compensation of said office, including any travel allowances heretofore allowed.

As amended by: Private Acts of 1953, Chapter 375
Private Acts of 1965, Chapter 260

SECTION 6. That all laws or parts of laws in conflict with the provisions of this Act be, and the same are hereby repealed.

SECTION 7. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: March 11, 1947.

Building Permits

Private Acts of 1975 Chapter 123

SECTION 1. No person shall erect or have erected, constructed, or reconstructed, any building or structure in Bradley County; or no person shall alter or have altered any existing building or structure in Bradley County, where the value of such alteration will exceed the sum of two thousand dollars (\$2,000.00) without first applying to the Assessor of Property of Bradley County for a building permit for such erection, construction, reconstruction, or alteration. As used in this Act, "building or structure" includes any mobile home, modular structure, or manufactured structure.

Such application shall be in a form to be prescribed by the Assessor of property and shall contain the following information: (1) whether the proposed work is to be new construction or the alteration of an existing structure; (2) the location or address of the proposed construction or alteration; (3) the identity

of the owner or owners of the premises; (4) the estimated cost of the completed structure in the case of new construction, or in the case of alteration of an existing structure, the estimated value of such structure before and after such alteration; and (5) such other information as the Assessor shall prescribe.

Upon proper application, duly filed, the Assessor shall then issue a building permit and shall take note of the fact of such erection, construction, reconstruction or alteration for his tax records.

No new or additional property tax shall be assessed against such premises unless and until the same are completed to the extent that they are habitable or may be put to use. However, in the case of the alteration of an existing structure not theretofore on the tax books of the county, or against which no property tax has been assessed, the Assessor is not precluded from assessing such structure at its value before such alteration is completed and subsequently increasing the assessment upon completion of such alteration, so as to include the value thereof within the current taxable year.

SECTION 2. This Act shall not apply to the erection, construction, reconstruction, or alteration of buildings or other structures in cities requiring permits for the same, providing that copies of such permits are made available to the office of the County Assessor of Property.

SECTION 3. The Assessor of Property shall collect a fee for the issuance of each building permit. The amount of the fee is to be set by resolution of the Quarterly Court of Bradley County and is not to exceed five dollars (\$5.00). The Assessor shall make monthly reports and pay over to the County Trustee all funds received for such permits. The proceeds of the building permit fee shall be deposited in the General Funds of Bradley County. The expenses incident to this Act shall be paid out of the General Funds of the County.

SECTION 4. No electric, gas, or water service shall be provided for any building or other structure to which this Act applies until the building permit as required herein has been obtained, and it shall be unlawful for any person, corporation, municipality, co-operative or other agency to make, assist in making or permit to be made any connection which provides such electric, gas or water service until the required permit has been obtained.

SECTION 5. Any violation of any of the provisions of this Act shall be punishable upon conviction thereof by a fine of not less than twenty-five dollars (\$25.00) nor more than fifty dollars (\$50.00).

SECTION 6. This Act shall have no effect unless the same shall have been approved by two-thirds (2/3) vote of the next regular meeting of the Quarterly County Court of Bradley County thirty (30) days after its approval by the Chief Executive of this State. Its approval or non-approval shall be proclaimed by the presiding officer of the Quarterly County Court and shall be certified by him to the Secretary of State.

SECTION 7. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 6.

Passed: May 5, 1975.

Deputy Assessor

Private Acts of 1957 Chapter 208

SECTION 1. That in counties of this State having a population of not less than 32,300 nor more than 32,400 by the Federal Census of 1950, or any subsequent Federal Census, the County Tax Assessor is hereby authorized to appoint a Deputy Assessor who shall hold at the pleasure of the Tax Assessor. The Compensation of the Deputy Tax Assessor shall be determined by the Quarterly County Court of Bradley County, but in no case shall exceed Five Thousand Dollars (\$5,000.00) from the County Treasury and he shall perform such duties in connection with the assessment of taxes and preparation of the tax books as may be assigned to him by the Tax Assessor.

As amended by: Private Acts of 1967, Chapter 428

SECTION 2. That this Act shall be void and of no effect unless within 6 months from the date of final legislative action thereon, the same shall be ratified by a two-thirds majority of the Quarterly County Court of Counties to which its provisions may apply. The action of such Quarterly County Court shall be certified to the Secretary of State by the Clerk thereof.

SECTION 3. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 12, 1957.

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