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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

## Private Acts of 1945 Chapter 178

**COMPILER'S NOTE:** The following private act was enacted prior to the amendment to Article II, Section 28, of the Tennessee Constitution and the enactment of the Property Assessment and Classification Act of 1973. Most, if not all, of the provisions of the following act have been superseded by general law which is found in scattered sections of Tennessee Code Annotated, particularly Title 67, Chapters 1, 3 and 5.

**SECTION 1.** That in Counties having a population of not less than 25,975 nor more than 26,000, as reported by the Federal Census of 1940, there is hereby provided a more efficient method of assessing the taxable property in such Counties for State, County and Municipal purposes.

**SECTION 2.** That the Carroll County Quarterly Court in its July, 1946, session, shall elect for Carroll County, Tennessee, a Tax Assessor who shall have completed at least a high school education, or its equivalent, whose duty it shall be to maintain an office in the courthouse in the county seat of such County, assess all of the assessable property in said County at its cash market value and make a record of such assessment as hereinafter provided, and who shall in addition to the duties herein imposed, in all things comply with the general taxing assessing [sic] laws of the State of Tennessee. Such person shall be twenty-one (21) years of age and shall hold office for a period of four (4) years from September 1, following his election and hold such office until his successor is elected and qualified at and after the July term of the Carroll County Quarterly Court.

As amended by: Private Acts of 1949, Chapter 509  
Private Acts of 1951, Chapter 4  
Private Acts of 1951, Chapter 258

**COMPILER'S NOTE:** Portions of Section 2 have been superseded by Private Acts of 1967-68, Chapter 314 (reproduced herein), and T.C.A. § 67-1-502, both of which require the popular election of the assessor of property. General law found at T.C.A. § 67-1-509 sets out the qualifications of the assessor.

**SECTION 3.** That such Tax Assessor, before entering in upon the duties of his office, shall first subscribe to an oath as follows:

"I do solemnly swear that I will support the constitution and laws of the State of Tennessee and of the United States of America, and that I will, without fear, partiality or prejudice, to the best of my ability assess all of the taxable property in Carroll County at its fair cash market value, make due report thereof, and keep a permanent record of same."

Said oath to be filed in the office of the County Court Clerk; that he shall enter into a good and solvent bond in the penal sum of Ten Thousand (\$10,000.00) Dollars, conditioned upon his faithful performance of his duties as such Tax Assessor.

**COMPILER'S NOTE:** The oath required of the assessor is found in T.C.A. § 67-1-507, its filing by the county clerk is governed by T.C.A. § 67-5-302, and the surety bond requirement is found in T.C.A. § 67-1-505, all of which supersede any conflicting provisions of Section 3.

**SECTION 4.** That immediately upon his qualification and assumption of the duties of such office he shall proceed to go upon, ascertain the ownership of, and obtain a complete boundary description of every tract of land in Carroll County, Tennessee, and shall transcribe such description, location and name of the owner of said tract upon a permanent book hereinafter provided for and shall assess such property at its fair cash market value.

**SECTION 5.** That every conveyance in writing of real property located within this County shall first be presented to the Tax Assessor of the County wherein said property is located for notation of the change or changes in ownership occasioned by said conveyance on the tax assessment books of the State and County. It shall be the duty of the Tax Assessor to note the changes in ownership occasioned by the conveyance on the face of the tax assessment records, together with the date of the notation and sign his name thereto; and he shall also stamp or note the fact of such presentation over his signature on the face of the written instrument presented, and a like duty will evolve on the official having charge of municipal tax assessment books if the property be within a municipal corporation. The notation by the Tax Assessor and by the proper municipal official, with appropriate changes, shall be in substantially the following form, to-wit:

"Received for notation of changes in ownership on the tax assessment books of \_\_\_\_\_ County, Tennessee.

This \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

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*Tax Assessor.*

**SECTION 6.** That no conveyance in writing of real property shall be received by the Register of any County under this Act for registration unless it bear the notation of the County Tax Assessor required by the preceding section of this Act, and if it be shown on the face of the deed that the property conveyed is within a municipal corporation, then and in that event no Register for any County coming within this Act shall receive said instrument for registration unless it bear the notation of the proper municipal official, as required by Section 5 of this Act. The registration of any conveyance in writing of real property which fails to bear on its face the proper notation of the County Tax Assessor is hereby declared to be totally void.

**SECTION 7.** That the said Tax Assessor shall also ascertain from the County Court Clerk, the Clerk and Master of the Chancery Court, the Clerk of the Circuit Court or the Clerk of any other Court that has jurisdiction to sell lands and when, as and if lands are sold by decree of either of these Courts, it shall be the duty of the Tax Assessor to note such judicial sale or transfer upon his books. Said Tax Assessor shall also inspect the book of the County Court Clerk from time to time to ascertain if property is transferred by will, and shall note such transfer upon his books.

**SECTION 8.** That after the Tax Assessor shall have completed the listing on all of the property in Carroll County as hereinbefore provided, which must be done as soon as practicable after the passage of this Act, he shall deliver said books to the Equalization Board to be dealt with as provided by the general laws and thereafter the tax books for the Turstee's [sic] office shall be made up as now provided by law, but the books kept by the Tax Assessor shall be maintained in the manner as hereinbefore set out at all times, and be kept in the Tax Assessor's office in the Courthouse.

**SECTION 9.** That it shall be a misdemeanor for any Tax Assessor under this Act to copy any assessment from any previous tax book or in any other way fail to fulfill the duties of his office and upon conviction he shall be fined not less than \$100.00, nor more than \$500.00, and be imprisoned in the County Jail for not less than ten days, nor more than six months for each offense and in addition be removed from office.

**COMPILER'S NOTE:** Failure of the assessor to perform the duties required by law and the penalties and fines therefor are set out in the general law found at T.C.A. §§ 67-5-305 and 67-5-306.

**SECTION 10.** That as full pay and compensation for all services rendered hereunder by said Tax Assessor, he shall have and receive the sum of Thirty-six Hundred (\$3,600.00) Dollars per annum, which shall be paid to him by warrant drawn against the General Fund of such county in equal monthly installments in the regular way.

As amended by: Private Acts of 1951, Chapter 258.

**COMPILER'S NOTE:** Section 10 has been superseded by T.C.A. § 67-1-508, which provides that the salary of the assessor is to be set by the county legislative body in an amount not less than the salary of the County Trustee.

**SECTION 11.** That until the election of the single Tax Assessor as hereinbefore provided the duties of the Tax Assessor created by this Act shall be performed by the present Tax Assessors of such County, each of whom have agreed to accept the duties of this Act until such regular election.

**SECTION 12.** That the Tax Assessor shall, at the regular meeting of the Quarterly County Court in January, April, July and October of each year, report to the County Court, in writing, the total assessed value of taxable properties in the County and recommend the necessary changes in valuation.

**SECTION 13.** That the Tax Assessor each two years at the time of the annual assessment, shall publish in some newspaper or divide the annual assessment list between the three newspapers published in Carroll County, Tennessee, a complete list of the property assessed and its assessed value, but subject to the approval of the Carroll County Quarterly Court.

**COMPILER'S NOTE:** General law governing records and notice of assessment is found at T.C.A. § 67-5-508.

**SECTION 14.** That the Tax Assessor shall make up a typed list of all property assessed by districts, showing a complete list of the property assessed and its assessed value and shall keep said list in his office at all time [sic] for public inspection.

**SECTION 15.** That the County Judge shall appoint four (4) members of the County Court, two (2) from each political party of the County Court and the County Tax Assessor to represent the county as a Board of five (5) for the purpose of setting up a standard of valuation for the Tax Assessor to use in making up the annual assessment for the County.

**COMPILER'S NOTE:** Section 15 has been superseded by the general law provisions regarding state and county boards of equalization.

**SECTION 16.** That the several sections of this Act be severable, and if any sections should be declared to be unconstitutional, such unconstitutionality shall not affect the other sections of this Act.

**SECTION 17.** That this Act take effect from and after its passage, the public welfare requiring it.

Passed: February 7, 1945.

## Private Acts of 1967-68 Chapter 314

**SECTION 1.** The County Assessor of property in Carroll County shall be elected by the qualified voters of Carroll County on the first Thursday in August 1970 and every four (4) years thereafter, as provided by general law.

**SECTION 2.** This Act shall have no effect unless it is approved by majority of the number of qualified voters of the county voting in an election on the question of whether or not the Act should be approved. The ballots used in the regular election to be held on August 1, 1968, shall have printed on them the caption of this Act and the voter shall vote for or against its approval. The votes cast on the question shall be canvassed and the results proclaimed by the County Election Commissioners and certified to the Secretary of State as provided by law in the case of general elections. The qualifications of voting on the question shall be the same as those required for participation in general elections and all laws applicable to general elections shall apply to the determination of the approval or rejection of this act.

Passed: February 26, 1968

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