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# Tax Assessor

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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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# Tax Assessor

## Private Acts of 1947 Chapter 819

**SECTION 1.** That in Counties of this State having a population of not less than 18,950, nor more than 18,970, by the Federal Census of 1940, or any subsequent Federal Census, there is hereby created the office of County Tax Assessor to be one Tax Assessor for the whole County who shall be elected by all the qualified voters of said County at the regular August election, 1948, and every four years thereafter, and said Tax Assessor shall hold his office for four years from the first day of September following. But no person so elected by the people for two full terms of four years shall be eligible to succeed himself in office and shall not be eligible to hold said office until a full term of office has expired since the expiration of his last term of office.

The various District Tax Assessors now serving said County shall continue in office until the expiration of their terms for which they were elected and at the expiration of which the County Tax Assessor provided for in this Act shall take office.

As amended by: Private Acts of 1955, Chapter 273

**SECTION 2.** In case of vacancies, the County Court at its first session after the vacancy shall elect an Assessor, who shall hold office until the first of September following the next regular August election. The Assessor shall be elected by the qualified voters at the first regular August election coming after the vacancy, and he shall hold from the first day of the following September to the close of the term for which his predecessor was elected; provided, that if the vacancy occur between the October and April terms of the County Court, the County Judge or Chairman shall appoint.

**SECTION 3.** That the salary of the County Tax Assessor shall be Three Thousand Six Hundred (\$3600.00) Dollars, per annum, payable monthly out of the County Treasury upon the warrant of the County Judge or Chairman of the County Court.

As amended by: Private Acts of 1953, Chapter 189

**SECTION 4.** That the County Tax Assessor shall devote his full time and attention to the duties of the Office of County Tax Assessor, and shall keep his office in the Courthouse of the County, which shall be open for transaction of business connected with the office the same as other public offices. The County Tax Assessor may employ a Clerk to assist in such clerical work in the Assessor's office as may in the judgment of the Assessor be necessary to keep such record of the work of the office during the year as will materially aid in a just and equitable future assessment of real estate, personal property, privileges, and polls, and to act for the County Tax Assessor at such times as he is out in the County assessing property; but the total compensation of such clerical help acting as such Clerk in the Assessor's Office and in the Assessor's absence at the time of assessment of property shall not exceed Nine Hundred (\$900.00) Dollars per annum and shall be payable out of the County Treasury upon the warrant of the County Judge or Chairman of the County Court. Said County Tax Assessor shall obtain the consent of the County Judge or Chairman by an order entered of record in the County Court Clerk's office before employing such clerical help or Clerk. In addition thereto, the County Tax Assessor shall be allowed not to exceed the sum of Nine Hundred (\$900.00) Dollars per annum as travel expense incurred in the discharge of his official duties to be paid to him out of the treasury of said county. The Tax Assessor shall file monthly with the County Judge a report of his mileage upon which he shall be paid monthly traveling expenses at the rate of seven (7) cents per mile traveled.

As amended by: Private Acts of 1949, Chapter 28

Private Acts of 1953, Chapter 190

**SECTION 5.** That the County Tax Assessor shall make bond as provided in Sections 1340 and 1341 of the 1932 Code of Tennessee, and shall take the oath of office provided for in Sections 1343 and 1344 of the 1932 Code of Tennessee.

**SECTION 6.** That the County Tax Assessor in the Counties affected by this Act shall observe and comply with the requirements of basis, time, place and mode of assessment set forth in Sections 1348 and 1356, both inclusive, of the 1932 Code of Tennessee, and perform all duties required of Tax Assessors under the laws of the State of Tennessee, relating to the assessment of property generally.

**SECTION 7.** That it is the legislative intent that if any of the provisions of sections of this Act shall be deemed and held invalid or unconstitutional, the remaining part of the Act shall be and remain in full force and effect.

**SECTION 8.** That all laws and parts of laws in conflict with this Act be, and the same are hereby repealed, that this Act take effect upon its passage, the public welfare requiring it.

**SECTION 9.** That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 13, 1947.

## Private Acts of 1947 Chapter 820

**SECTION 1.** 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.

**SECTION 2.** 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 be vested by such deed or instrument.

**SECTION 3.** 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 1 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.

**SECTION 4.** That any County Register or Deputy Register who shall be convicted of violating the provisions of Section 3 of this Act shall be fined not less than Twenty-five nor more than Fifty Dollars.

**SECTION 5.** That all laws and parts of laws in conflict with this Act be, and the same are hereby repealed.

**SECTION 6.** That this Act shall only apply to Counties having a population of not more than 18,970, and not less than 18,950, according to the Federal Census of 1940, or any subsequent Federal Census.

**SECTION 7.** That this Act shall take effect September 1, 1948.

Passed: March 13, 1947.

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