



December 22, 2024

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 1949 Chapter 925

SECTION 1. That it shall be the duty of the Tax Assessor of Hardeman County to be present in person, or to have a deputy present, at his office in the courthouse during office hours. It shall be the duty of the Tax Assessor to correct his tax rolls so that the tax rolls of Hardeman County will be kept up to date and will show the correct owners of real estate to the end that property may be assessed in the name of the true owners thereof. Failure of the Tax Assessor of Hardeman County to comply with the provisions of this Act shall constitute misconduct in office and subject him to removal from office under Section 1877 et seq. of the Code of Tennessee.

As amended by: Private Acts of 1979, Chapter 119

SECTION 2. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: April 15, 1949.

Private Acts of 1959 Chapter 245

COMPILER'S NOTE: This act may have been superseded by the provisions of T.C.A. 67-1-506 which concerns deputy assessors and the assessor's secretaries and staff.

SECTION 1. That in all counties of this State having a population of not less than 23,305 nor more than 23,315, according to the Federal Census of 1950 or any subsequent Federal Census, the County Tax Assessor is hereby authorized to employ a clerk to assist him in the performance of his duties, and such Clerk shall be paid not less than Two Hundred Dollars (\$200.00) per month, such payment to be provided for by the Quarterly County Court of any County to which this Act shall apply.

SECTION 2. That such Clerk as provided for above shall type and otherwise prepare the tax rolls for the County Tax Assessor, and is authorized to stamp, or cause to be stamped, all deeds presented at the office of the said Tax Assessor, showing that the names of the vendor and vendee of the deed have been copied onto the assessment rolls, so that the rolls will accurately reflect the name or names of the persons who own the property conveyed. The Tax Assessor's stamp shall be imprinted upon all deeds before the same are filed for registration in the office of the Register of Deeds. Such Clerk shall perform such other clerical duties as the said Tax Assessor shall assign.

SECTION 3. That this Act shall have no effect unless the same shall have been approved by two-thirds vote of the Quarterly County Court of any county to which it may apply on or before the next regular meeting of such Quarterly County Court occurring more than thirty 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 body having jurisdiction to approve or the reverse, and shall be certified by him to the Secretary of State.

SECTION 4. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 13, 1959. (sic)

Building Permit

Private Acts of 1988 Chapter 154

SECTION 1. No person shall erect or have erected, constructed, or reconstructed, any building or structure in Hardeman County, or no person shall alter or have altered any existing building or structure in Hardeman County, where the value of such alteration will exceed the sum of five thousand dollars (\$5,000) without first applying to the assessor of property of Hardeman County for a building permit for such erection, construction, reconstruction, or alteration. As used in this act, "building or structure" includes any modular structure, or manufactured structure.

No person shall place, locate or cause to be placed or located any mobile home or trailer in Hardeman County regardless of the value of the mobile home or trailer without first applying to the assessor of property of Hardeman County for a building permit for such placement or location.

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.

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 the 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 shall be twenty-five dollars (\$25.00). The assessor shall make the 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 fund of Hardeman 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. When there is reason to believe that any violation of any of the provisions of this act is about to occur, is occurring or has occurred, the county attorney may institute proceedings in the appropriate court for injunctive relief to prevent continuance of such violation. In the event injunctive relief is granted in favor of the county, the court granting such relief may award the county all of its expenses incurred in enforcing this act including reasonable attorney fees all of which expenses and fees shall be a civil penalty in addition to the injunctive relief granted by the court.

SECTION 6. If any person shall erect or have erected, constructed or reconstructed, any building or structure shall alter or have altered any existing building or structure or shall place or locate any mobil home or trailer in Hardeman County without payment of the fee set forth in Section 3 hereof, then the fee shall constitute a lien on the real property and the lien shall be collected on the first assessment role prepared subsequent to such erection, construction, reconstruction of any building, or alteration of any existing building or structure in the same manner and at the same time as other real property taxes of hardeman County.

SECTION 7. If any provisions of this act or the application thereof to any person or circumstances is held invalid, such invalidity shall not effect the other provisions or applications of this act which can be given effect without the invalid provisions or application and to end the provisions of this act are declared to be severable.

SECTION 8. This act shall have no effect unless it is approved by a two-thirds vote of the county legislative body of Hardeman County. Its approval or nonapproval shall be proclaimed by the county executive of Hardeman County, and certified by him to the Secretary of State.

SECTION 9. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming law, the public welfare requiring it. Upon being approved as provided in Section 8, for all other purposes, it shall become effective on July 1, 1988.

Passed: March 14, 1988.

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