



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Assessor of Property

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://ctas.tennessee.edu)). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

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

## Compensation

### Private Acts of 1949 Chapter 202

**SECTION 1.** That in all counties of this State having a population of not less than 28,500 inhabitants, nor more than 28,550 inhabitants, according to the Federal Census of 1940, or any subsequent Federal Census, the Tax Assessors thereof shall receive a compensation of Six thousand five hundred dollars (\$6,500.00) per annum, to be paid out of the general funds of said counties.

As amended by: Private Acts of 1965, Chapter 119.

**SEC. 2.** That in said counties falling within the purview of this Act, the Tax Assessor shall maintain and observe regular office hours in the office or offices provided him by said counties.

**SEC. 3.** The Tax Assessor is authorized to employ one full-time clerical assistant, whose salary shall be two hundred fifty dollars (\$250.00), payable out of the general funds of the county in the same manner as the Tax Assessor is paid.

As amended by: Private Acts of 1965, Chapter 119.

**SEC. 4.** That grantees of realty, prior to the recording of deeds thereto, shall present such deeds to the County Tax Assessor, who shall make a record of such transactions, and who shall present monthly reports of said transactions to the County Trustees of the counties falling within the purview of this Act.

**SEC. 5.** That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 16, 1949.

## Subdivisions

### Private Acts of 1953 Chapter 438

**SECTION 1.** That in all counties having a population of not less than 30,000 or more than 30,500, according to the 1950 Federal Census, or any subsequent Federal Census, it shall be unlawful and a misdemeanor in office for the Register of Deeds of such county to accept and file for registration any map or plat of a subdivision of real estate within such county without having first ascertained that a copy of such map or plat has been filed with the Tax Assessor of county.

**SECTION 2.** That it is hereby made the duty of any person subdividing property to cause a copy of the map or plat of such subdivision to be filed with the Tax assessor of such county as a condition precedent to the registration of such map or plat; and any person, firm, or corporation failing to comply with the provisions of this section shall, upon motion of the Tax Assessor of such county, or any interested citizen, be liable to a forfeiture in favor of the county in the sum of one hundred twenty-five (\$125.00) Dollars in any court of competent jurisdiction.

**SECTION 3.** That all laws or parts of laws in conflict herewith be and the same are hereby repealed.

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

Passed: April 6, 1953.

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