



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

March 31, 2025

Assessor of Property

Dear Reader:

The following document was created from the CTAS website (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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Table of Contents

Assessor of Property 3
Building Permits 3
Private Acts of 1965 Chapter 35 3
Deeds 3
Private Acts of 1933 Chapter 235 3
Real Estate 4
Private Acts of 1951 Chapter 185 4
Real Property 4
Private Acts of 1951 Chapter 172 4

Assessor of Property

Building Permits

Private Acts of 1965 Chapter 35

SECTION 1. That from and after the effective date of this Act, any person or persons desiring to erect or have erected, constructed, or reconstructed, any building or structure in Sullivan County, or any person or persons desiring to alter or have altered any existing building or structure in Sullivan County, where the value of such alteration will exceed the sum of Five Hundred Dollars (\$500.00), shall first apply to the Tax Assessor of Sullivan County for a building permit for such erection, construction, reconstruction, or alteration. Said application shall be in a form to be prescribed by the Tax Assessor 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 cost of the completed structure in the case of new construction, or in the case of the alteration of an existing structure, the value of such structure before and after such alteration; and (5) such other information as the Tax Assessor shall prescribe. Upon proper application, duly filed, the Tax 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. The Tax Assessor may charge a fee of One Dollar (\$1.00) for the issuance of such permit, if the County Court so directs. No new or additional property tax shall be assessed against such premises unless and until the same are complete or at least 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 therefore on the tax books of the county, or against which no property tax has been assessed, the Tax 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.

SECTION 2. That 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 Tax Assessor of Sullivan County.

SECTION 3. That the Quarterly County Court of Sullivan County shall by appropriate resolution of said court create and establish uniform set-back regulations for all buildings or additions thereto which may be hereinafter erected facing upon or adjacent to any State or County maintained roads or rights-of-way in said county.

SECTION 4. That violation of the provisions of this Act shall be punishable as a misdemeanor.

SECTION 5. That this Act shall have no effect unless the same shall have been approved by a two-thirds ($\frac{2}{3}$) vote of the Quarterly County Court of Sullivan County on or before the next regular meeting of such Court occurring more than thirty days (30) 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 6. That this Act shall take effect from and after its passage, the public welfare requiring it.
Passed: February 16, 1965.

Deeds

Private Acts of 1933 Chapter 235

SECTION 1. That in all counties of this State having a population of not less than 51,075 nor more than 51,100, according to the Federal Census of 1930, or any subsequent Federal Census, the Tax Assessor of such counties shall be required to furnish to the Register of Deeds suitable and proper forms so that the Register of Deeds may issue at the time of recording each and every deed or other instrument conveying real estate in such counties, a certificate showing the names of the vendor and vendee and the description of the property, together with the consideration named in such deed, so that the Tax Assessor may have a record of the transfers of all real property in said counties to which this Act shall apply, and it shall be the duty of the Register of Deeds of such counties to make this certificate as provided for herein without additional compensation.

SECTION 2. That it shall be the duty of the Tax Assessor of such county to have prepared and furnished the Register of Deeds the proper form of certificates to keep a record of all transfers of all property by

deeds in such county, and provided further the cost of furnishing the forms herein provided shall be paid by the County as other county expenses are paid.

SECTION 3. That this Act shall take effect from and after its passage, the public welfare requiring it.
Passed: March 27, 1933.

Real Estate

Private Acts of 1951 Chapter 185

SECTION 1. That, in counties of this State having a population of not less than 94,000 nor more than 100,000, according to the Federal Census of 1950 or any subsequent Federal Census, all persons, firms or corporations, who for the purpose of sale or disposal, shall subdivide real estate into three or more lots or parcels of land, each containing one acre or less, shall at a date not later than the sale date of any of said lots or parcels of lands, have placed on record in the Register's Office a map of said subdivision; and shall furnish a copy of the map of said subdivision to the Tax Assessor of said county a date not later than the sale date of any of said lots or parcels of land.

SECTION 2. That any person, firm or corporation, violating any of the provisions of this Act shall be guilty of a misdemeanor, and upon conviction be subject to a fine of not less than Two (\$2.00) Dollars nor more than Ten (\$10.00) Dollars and costs, at the discretion of the Court. Each day that any part of this Act is not complied with shall constitute a separate misdemeanor.

SECTION 3. That the provisions of this Act are severable, and if any section, paragraph, sentence, or provision thereof be held invalid by any Court of competent jurisdiction, the decision of the Court shall not affect the validity of this Act as a whole, or any part thereof other than the portion so held to be invalid. The Legislature declares that it would have passed the Act had any such invalid portion been omitted.

SECTION 4. That this Act take effect on and after the date of its passage, the public welfare requiring it.
Passed: February 13, 1951.

Real Property

Private Acts of 1951 Chapter 172

SECTION 1. That the Tax Assessor of Sullivan County, Tennessee is hereby authorized to assess all real property in Sullivan County, Tennessee, annually instead of biennially as now provided by law; and that all Acts of all officials or other persons relating to the assessments and equalization of assessments of all property in Sullivan County heretofore required to be done and performed under existing laws biennially, may be done and performed annually.

SECTION 2. That all laws or parts of laws in conflict with the provisions of this Act be, and the same are hereby repealed; and that this Act take effect from and after its passage, the public welfare requiring it.
Passed: February 13, 1951.

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