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# Tax Rolls

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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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# Tax Rolls

## Private Acts of 1951 Chapter 184

**SECTION 1.** That in all counties in the State having a population of not less than Ninetyfour Thousand (94,000) nor more than One Hundred Thousand (100,00), according to the Federal Census of 1950, or any subsequent Federal Census, the Tax Assessor shall prepare a tax roll from the tax assessment records, which said roll shall be made out by districts and shall show the names of owners in alphabetical order, and shall list the property that has been assessed, showing the number of acres and location, the number of lots and blocks and their location, the valuation of each lot, tract or parcel of land, the valuation of personal property and the total assessment against each owner. The tax roll shall be made out in duplicate and each page shall be consecutively numbered and bound in permanent books, and shall show a total assessment of each class of property in each district, and shall show a total assessment of each class of property in all districts, and shall show a total assessment of all classes of property in all districts. The total assessment of all classes of property in all the districts shall be the tax aggregate as assessed by the Tax Assessor, and shall be the basis for fixing and determining the tax rate to be fixed by the County Court.

**SECTION 2.** That the Tax Assessor shall retain one copy of the tax roll as a permanent record and shall deliver one copy to the Trustee on or before the first Monday in September of each and every year, provided the Trustee shall have, at the time of his induction into office, entered into the several bonds in the amounts as required by law.

**SECTION 3.** That the Trustee shall prepare and make up from the tax roll a tax ledger showing the total assessed against each owner and the amount of the tax due thereon; also he shall prepare a tax ticket in triplicate, one copy of which shall be a statement of the amount assessed against the owner and the tax due thereon, one copy to be used as a tax receipt when properly stamped and signed, and one copy to be retained by the Trustee as a permanent record of the payment of the tax. The Trustee shall determine that the total valuation shown on all of the tax tickets so prepared by him shall equal the total assessment of all classes of property in all the districts as shown by the tax roll.

**SECTION 4.** That the County Court shall appropriate out of the ordinary funds of the County a sum sufficient to pay the cost of making up and preparing the said tax roll and tax aggregate as hereinbefore provided; and that the salary or salaries of the person or persons required to make up and prepare the said roll in the Tax Assessor's office, shall be fixed and determined by the County Judge, Tax Assessor, County Attorney, and the Finance Committee of the County Court.

**SECTION 5.** That all laws or parts of laws in conflict with this law be and the same are hereby repealed in so far as they shall apply to any county or counties within the population range mentioned in the caption hereof, but nothing as contained herein shall be construed as repealing the general law as applied to counties in other population ranges.

**SECTION 6.** That should any section, paragraph, sentence, clause, or word, contained herein be determined to be unconstitutional or void for any reason, the remainder of this Act shall remain in full force and effect as though this Act had been enacted by the General Assembly without using such section, paragraph, sentence, clause or word.

**SECTION 7.** That any violation of this law shall be a misdemeanor and the penalties as prescribed by general law relating to making the tax rolls, tax aggregates and tax books, shall apply against anyone violating any of the provisions of this Act.

**SECTION 8.** That this Act take effect from and after its passage, the public welfare requiring it.

Passed: February 12, 1951.

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