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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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Assessor of Property

Annual Assessment

Private Acts of 1961 Chapter 335

SECTION 1. That in counties having a population of not less than 24,245 nor more than 24,255, according to the Federal Census of 1960 or any subsequent Federal Census, real property shall be assessed annually. Not later than April 20 of each year the assessment of all real property in the county shall be made by the tax assessor, and such assessment shall be the assessment for that year.

SECTION 2. That this Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the governing body of any county to which this Act applies or before the next regular meeting of such body occurring more than thirty (30) days after its approval by the governor. 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 3. That for the purpose of ratifying this Act as provided in Section 2, it shall be effective upon passage and approval by the governor, or upon becoming a law without such approval, the public welfare requiring it; and for all other purposes, it shall take effect January 1, 1962.

Passed: March 15, 1961.

Construction Report

Private Acts of 1959 Chapter 176

SECTION 1. That in counties having a population of not less than 24,245 nor more than 24,255, according to the Federal Census of 1960 or any subsequent Federal Census, real property shall be assessed annually. Not later than April 20 of each year the assessment of all real property in the county shall be made by the tax assessor, and such assessment shall be the assessment for that year.

SECTION 2. That this Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the governing body of any county to which this Act applies or before the next regular meeting of such body occurring more than thirty (30) days after its approval by the governor. 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 3. That for the purpose of ratifying this Act as provided in Section 2, it shall be effective upon passage and approval by the governor, or upon becoming a law without such approval, the public welfare requiring it; and for all other purposes, it shall take effect January 1, 1962.

Passed: March 15, 1961.

Expense Account and Additional Duties

Private Acts of 1953 Chapter 521

SECTION 1. That hereafter the Tax Assessor in all counties of this state having a population of not less than 23,350 and not more than 23,400, according to the Federal census of 1950, or any subsequent Federal Census, shall have and receive the additional sum of Three Hundred (\$300.00) Dollars per annum for extra expenses for traveling over his respective county, and going upon the property for the purpose of adjusting taxes for the respective property owners, and the salary of the Tax Assessor of said county shall remain the same; but the additional allowance of Three Hundred (\$300.00) Dollars per annum shall be paid to the Tax Assessor for extra expenses incurred, and said sum is hereby appropriated out of the County Treasury of said counties coming under the provisions of this Act to pay such expenses, and the same shall be paid to such Tax Assessors by warrants on the County Treasury, and said warrants shall be issued monthly for the amount due.

SECTION 2. That the Tax Assessor of said counties coming under this act are hereby authorized to appoint or name a part time clerk, whose duties shall be to work under, and by the direction of the Tax Assessor, and the sum of Six Hundred Fifty (\$650.00) Dollars is hereby appropriated out of the ordinary County funds, and said sums shall be paid by warrants drawn on the County's Treasury, and said warrants are to issue upon the certificate of the Tax Assessor to the County Judge, Fiscal Agent or Chairman of

such county. The said sum of Six Hundred Fifty (\$650.00) Dollars per annum shall be paid to the Tax Assessors of such counties as come under the present Act, and said payments shall be paid in the manner hereinabove prescribed, and by county warrants which shall issue monthly for the amount due said Tax Assessor, for additional clerical assistance.

SECTION 3. That it shall be the duty of the Tax Assessor to stamp or cause to be stamped all deeds of conveyance presented for recording before they are released by the Register of Deeds with a stamp showing that he has copied the names of the vendors and vendees in said deed of conveyance for the purpose of making proper corrections on his roll of assessments. It shall be the duty of the Tax Assessor to correct his tax rolls in all such cases so that the Tax Assessor's rolls in all such counties 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.

SECTION 4. That the failure of any Tax Assessor to comply with the provisions of Section 3 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.

SECTION 5. That, if any section, paragraph, or sentence of this Act be held unconstitutional for any reason, it is the expressed intent of the Legislature that such holding shall not invalidate any other portion of this Act in that the same would have been enacted without such section, paragraph, or sentence.

SECTION 6. That all laws and parts of laws in conflict with this Act be and the same are hereby repealed, and that this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: April 8, 1953.

Duties

Private Acts of 1931 Chapter 708

SECTION 1. That the County Tax Assessor be required to keep an office in the Court House at the County Seat, and that he likewise make and keep a record of all realty transfers for the purpose of keeping the lands in the county assessed to the true owner thereof.

SECTION 2. That the County Tax Assessor shall make an actual annual assessment of all property both personal and real in his county.

SECTION 3. That the County Tax Assessor shall submit annually to the County Equalization Board, at the first day of the meeting of same, an itemized list of all assessments raised since the last assessment, and a similar list of all assessments; lowered since the last assessment; and that after each item in said lists he state briefly his reason for changing the former assessment. That said list shall comply substantially with the following form:

List of taxes (Raised-Lowered) in the _____ Civil District of _____ County, Tennessee, by the assessment of the year _____.

| Owner (if property has changed hands, indicate both present and former owner.) | Acreage (Or nature of property) | Old Account | New Account | Reason for Change |
|---|------------------------------------|-------------|-------------|-------------------|
|---|------------------------------------|-------------|-------------|-------------------|

COMPILER'S NOTE: The original Section 4 of this Act was stricken from said bill in its entirety and the succeeding sections are renumbered in accordance therewith by Chapter 297, Private Acts of 1943.

SECTION 4. That the salary of the Tax Assessor shall hereafter be increased from Fifteen Hundred (\$1,500.00) Dollars per annum to Two Thousand Four Hundred and Fifty (\$2,450.00) Dollars per annum. (See General Note for current salary of Tax Assessor.)

As amended by: Private Acts of 1949, Chapter 849

SECTION 5. That this Act shall apply only to counties having a population of not less than twenty thousand four hundred and seventy-five (20,475) nor more than twenty thousand five hundred (20,500), according to the Federal Census of 1930 or any subsequent Federal Census.

SECTION 6. That the failure of the County Tax Assessor of said county to comply with any of the provisions of this Act shall constitute a misdemeanor in office, and upon conviction therefor the defendant shall be liable to a fine of not less than One Hundred (\$100.00) Dollars nor more than Two Hundred Fifty (\$250.00) Dollars for each offense; and on conviction shall automatically forfeit his office. And in event the Tax Assessor shall be convicted and prays an appeal, he shall stand suspended until the final hearing and determination on appeal, and he shall not, during this time, be entitled to receive any emoluments of

his office or to perform the duties thereof.

SECTION 7. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: July 2, 1931.

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