



July 22, 2024

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# Annual Assessment

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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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Table of Contents

<b>Annual Assessment .....</b>	<b>3</b>
<b>Private Acts of 1961 Chapter 335 .....</b>	<b>3</b>

# 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.

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