



July 22, 2024

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# Private Acts of 1931 Chapter 708

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

**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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