



July 22, 2024

Expense Account and Additional Duties

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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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.

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