



August 24, 2024

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

Building Permits

Private Acts of 1963 Chapter 29

SECTION 1. That from and after the effective date of this Act, any person or persons desiring to erect or have erected, constructed, or reconstructed any building or structure in Dyer County, or any person or persons desiring to alter or have altered any existing building or structure in Dyer County, where the cost of such alteration will exceed the sum of Five Hundred Dollars (\$500.00), shall first apply to the Tax Assessor of Dyer County for a building permit for such erection, construction, reconstruction, or alteration. Said application shall be in a form to be prescribed by the Tax Assessor and shall contain the following information: (1) whether the proposed work is to be new construction or the alteration of an existing structure (2) the location or address of the proposed construction or alteration (3) the identity of the owner or owners of the premises (4) the cost of the completed structure in the case of new constructions, or in the case of the alteration of an existing structure, the value of such structure before and after such alteration and (5) such other information as the Tax Assessor shall prescribe.

Upon proper application, duly filed with the Tax Assessor for the issuance of a building permit, the Tax Assessor shall then issue such permit without cost, and shall take note of the fact of such erection, construction, reconstruction, or alteration for his tax records.

No new or additional property tax shall be assessed against such premises unless and until such erection, construction, reconstruction, or alteration is completed or at least completed to the extent that they are habitable or may be put to use. However, in the case of the alteration of an existing structure not theretofore on the tax books of the county, or against which no property tax has been assessed, the Tax Assessor is not precluded from assessing such structure at its value before such alteration is completed and subsequently increasing the assessment upon completion of such alteration, so as to include the value thereof.

SECTION 2. That any person, firm, or corporation violating the provisions of this Act shall be guilty of a misdemeanor, punishable, upon conviction thereof, by a fine of not less than Two Dollars (\$2.00) nor more than Fifty Dollars (\$50.00).

SECTION 3. That this Act shall have no effect unless the same shall have been approved by a two-thirds (2/3) vote of the Quarterly County Court of Dyer County, on or before the next regular meeting of such Court occurring more than thirty days (30) after its approval by the Chief Executive of this State. 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 4. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 15, 1963.

Recordation of Deeds

Private Acts of 1963 Chapter 27

SECTION 1. That from and after the effective date of this Act, all deeds, deeds of trust, subdivision plats, tract maps, and all other instruments vesting or divesting title to or in any real estate situated in Dyer County, Tennessee, shall be noted in the office of the County Tax Assessor of Dyer County, prior to the time and before any of such instruments shall be filed for record in the office of the County Register of Dyer County.

The Tax Assessor or his Deputy shall receive each of such instruments for notation, and shall make a permanent record of the same in his office, showing the date of the instrument, the consideration of the transfer, the name of the grantee, the location of the property, including the Civil District in which said property is situated, and a sufficient description of the property so that the same can be readily identified.

SECTION 2. That when any of such instruments have been noted by the Tax Assessor or his Deputy, he shall stamp on each such instrument an endorsement indicating that the instrument has been properly noted in his office.

SECTION 3. That none of the instruments herein provided for shall be received for record or recorded in the office of the County Register until each such instrument has first been noted and stamped by the

County Tax Assessor. None of the instruments herein provided for shall be received for notation or noted in the office of the County Tax Assessor unless such instrument contains a reference therein indicating the recording data of the instrument by which the grantor acquired title to the property sought to be conveyed.

Any Tax Assessor or Deputy Tax Assessor, and any County Register or Deputy County Register, who willfully or negligently fails to comply with the provisions of this Act shall be guilty of a misdemeanor.

SECTION 4. That the County Tax Assessor of Dyer County is hereby authorized and empowered to employ a Deputy Tax Assessor who shall devote his full time to the duties of the office, and whose compensation shall be fixed by the Quarterly County Court of Dyer County to be paid from the general funds of the County, in equal monthly installments.

All of the necessary expenses incident to the carrying out of the provisions of this Act shall be paid out of the General Fund of said County.

SECTION 5. That the provisions of this Act are hereby declared to be severable; and if any of its sections, provisions, sentences, clauses, phrases, or parts be held unconstitutional or void, the remainder of this Act shall continue in full force and effect, it being the legislative intent, now hereby declared, that this Act would have been passed even if such unconstitutional or void matter had not been included therein.

SECTION 6. That this act shall have no effect unless the same shall be submitted to the Quarterly County Court of Dyer County and approved by a two-thirds vote of said Quarterly County Court. Its approval or nonapproval shall be proclaimed by the presiding officer of said Quarterly County and shall be certified by him to the Secretary of State.

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

Passed: February 15, 1963.

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