



July 22, 2024

Clerk

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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Private Acts of 1949 Chapter 438

SECTION 1. That in all counties of this State having a population of not more than 28,014, and not less than 27,785, that the County Tax Assessor have the power and authority to employ on behalf of the County a competent person to note all transfers subject to taxation, prepare the Assessor's books, prepare the tax books, and perform such other clerical work as may be required, and fix such clerk's compensation at a sum not to exceed One Hundred Fifty (\$150.00) Dollars monthly, which employment and amount of compensation shall be certified to the County Judge for payment by warrant upon the general funds of the County, or any other funds which the Court may order.

SECTION 2. That hereafter all instruments conveying lands, upon being probated shall be presented to the County Tax Assessor, who shall note, for taxation, such transfer upon the records of his office, and when so noted he shall show upon such instrument that the same has been duly entered on the records in his office.

SECTION 3. That hereafter no instrument conveying lands shall be noted for record, or recorded in the Registrar's office without same having first been noted for tax purposes in the Assessor's office.

SECTION 4. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: March 31, 1949.

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