



March 29, 2025

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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

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Assessor of Property

Building Permits

Private Acts of 1975 Chapter 48

SECTION 1. No person shall erect or have erected, constructed, or reconstructed, any building or structure in Rhea County, or no person shall alter or have altered any existing building or structure in Rhea County, where the value of such alteration will exceed the sum of one thousand dollars (\$1,000.00), without first applying to the Assessor of Property of Rhea County for a building permit for such erection, construction, reconstruction, or alteration. As used in this Act, "building or structure" includes any mobile home, modular structure, or manufactured structure.

Such application shall be in a form to be prescribed by the Assessor of property 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 alterations; (3) the identity of the owner or owners of the premises; (4) the estimated cost of the completed structure in the case of new construction, or in the case of alteration of an existing structure, the estimated value of such structure before and after such alteration; and (5) such other information as the Assessor shall prescribe.

Upon proper application, duly filed, the Assessor shall then issue a building permit 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 the same are 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 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 within the current taxable year.

SECTION 2. This Act shall not apply to the erection, construction, reconstruction, or alteration of buildings or other structures in cities requiring permits for the same, providing that copies of such permits are made available to the office of the, County Assessor of Property.

SECTION 3. The Assessor of Property shall collect a fee for the issuance of each building permit. The amount of the fee is to be set by Resolution of the Quarterly Court of Rhea County and is not to exceed five dollars (\$5.00). The Assessor shall make monthly reports and pay over to the County Trustee all funds received for such permits. The proceeds of the building permit fee shall be deposited in the general funds of Rhea County. The expenses incident to this Act shall be paid out of the General funds of the county.

SECTION 4. No electric, gas, or water service shall be provided for any building or other structure to which this Act applies until the building permit as required herein has been obtained, and it shall be unlawful for any person, corporation, municipality, co-operative or other agency to make, assist in making or permit to be made any connection which provides such electric, gas or water service until the required permit has been obtained.

SECTION 5. Any violation of any of the provisions of this Act shall be punishable upon conviction thereof by a fine of not less than twenty-five dollars (\$25.00) nor more than fifty dollars (\$50.00).

SECTION 6. This Act shall have no effect unless the same shall have been approved by two-thirds (2/3) vote of the next regular meeting of the Quarterly County Court of Rhea County thirty (30) days after its approval by the Chief Executive of this State. Its approval or nonapproval shall be proclaimed by the presiding officer of the Quarterly County Court and shall be certified by him to the Secretary of State.

SECTION 7. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 6.

Passed: April 9, 1975.

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