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Assessor of Property

Dear Reader:

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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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Assessor of Property

Private Acts of 1937 Chapter 854

SECTION 1. That in counties having the population set forth in the caption of this Act it shall be the duty of the County Tax Assessor to keep his office open during regular business hours upon all lawful business days which are not legal holidays, for the purpose of attending to the business of his office.

SECTION 2. That in counties affected by this Act, the Quarterly County Court is hereby authorized to supplement the compensation of the County Tax Assessor by an appropriation out of the general revenues of the county, provided, that such supplement shall in no event exceed the sum of \$1250.00 Dollars per annum.

As amended by: Private Acts of 1945, Chapter 316

SECTION 3. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: May 19, 1937.

Private Acts of 1963 Chapter 108

SECTION 1. That in counties having a population not less than 25,000 nor more than 25,550 according to the Federal Census of 1960 or any subsequent Federal Census, there is hereby devised a more efficient method of assessing the taxable property in such counties for State and County purposes.

SECTION 2. That every conveyance in writing of real property, located within the county, excepting mortgages and deeds of trust, shall be presented to the Tax Assessor or the duly authorized deputy Tax Assessor of such counties wherein said property is located, for notation of the change or changes in ownership occasioned by said conveyance. Upon presentment, it shall be the duty of the Tax Assessor or Deputy Tax Assessor to note the information, as outlined herein, in a well bound book to be furnished by said counties. Said book shall show the names of the grantors or lessors; the names of the grantee or lessees; the number of acres or town lots conveyed; the civil district in which such property is located; the consideration paid; whether there are buildings, dwellings or other improvements on said property; whether the number of acres or lots conveyed be all or a portion of the property previously assessed in the name of the grantors or lessors thereof; the general boundaries of said property as fixed by the designation of adjacent owners of said property; and under the title, "Remarks," show such other information as will enable the County Tax Assessor or Deputy Tax Assessor to keep current records of his office to the end that all real estate shall be assessed for taxation in the name of the true owner or in the name of the person or persons responsible for the payments of the taxes.

SECTION 3. That no conveyance in writing of real property except mortgages and deeds of trust, shall be recorded by the Register of any County under this Act for registration unless it bears a stamp or notation evidencing that such conveyance has been presented to the Tax Assessor or Deputy Tax Assessor, noted thereon.

SECTION 4. That mortgages, deeds of trust, or other like instruments are specifically exempt from the provisions of this Act.

SECTION 5. That if at any time the Tax Assessor or his Deputy should not be available, in that event, the Register may receive and note such instruments but the same shall not be recorded and released from Registry until the provisions of this Act shall have been complied with.

SECTION 6. That the failure of any Tax Assessor, Deputy Tax Assessor or Register to comply with the provisions of this Act shall constitute a misdemeanor in office and subject them to a fine of not less than \$25.00 nor more than \$50.00 for each offense.

SECTION 7. That in the event any section or part of any section of this Act shall be held invalid the remainder of the Act shall not be invalidated but shall remain in full force and effect.

SECTION 8. That all laws or parts of laws in conflict with this Act be and the same are hereby repealed.

SECTION 9. That this Act shall become effective when the same shall have been approved by the Quarterly County Court of any county to which it may apply by a vote of not less than two-thirds (2/3) of the members of said Court, such approval to be made within six (6) months after the sine die adjournment of the General Assembly of the State of Tennessee for the year 1963, the public welfare requiring its becoming effective at the time, and not before such approval. The approval or non-approval of this Act by said Quarterly County Court shall be certified by the presiding officer of the Franklin County Quarterly Court to the Secretary of State.

Passed: March 11, 1963.

Clerks

Private Acts of 1980 Chapter 272

SECTION 1. The Assessor of Property in Franklin County is hereby authorized to appoint two (2) full time clerks, designated as the First Clerk and Second Clerk, to serve at the pleasure of such assessor and to work under his direction. The salaries of such clerks shall be set in such a manner and at such a rate as prescribed from time to time by the Franklin County Board of Commissioners, or as otherwise prescribed by law. In no case shall the amount of compensation paid to each such clerk be less than that being paid to the full time clerk as of March 3, 1980.

SECTION 2. Chapter 8 of the Private Acts of 1967, is hereby repealed in its entirety.

SECTION 3. Chapter 284 of the Private Acts of 1970, is hereby repealed in its entirety.

SECTION 4. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Franklin County before September 6, 1980.

Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body of Franklin County and certified by him to the Secretary of State.

SECTION 5. 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 4.

Passed: March 26, 1980.

Books

Private Acts of 1933 Chapter 139

SECTION 1. That in all Counties in the State of Tennessee having a population of not less than 21,795 and not more than 21,800 by the Federal Census of 1930 or any subsequent Census, the tax book or books in said Counties be made and prepared in all respects as the law now provides except that this work will be done under contract based upon the lowest responsible and reliable bid.

SECTION 2. That within ten days after the Equalization Board of said Counties certify the completion of their work for a given year, the Financial Agent or County Judge of said counties will advertise for bids on said tax books, said advertisement to be made in such manner as to the County Judge appears best. Written bids will be received and will be opened by the County Judge in his office on the date specified in his advertisement and the contract will be awarded to the lowest responsible bidder; provided however, that any and all bids may be rejected by said County Judge for reasons satisfactory to him. If in the judgment of the County Judge it would be to the advantage of the County he may readvertise for ten days, or, in event all bids are rejected at any particular opening, he may then and there receive new bids from any any (sic) all parties desiring to submit new bids.

SECTION 3. That when a satisfactory bid shall have been received by the County Judge he will award the contract to the successful bidder, said contract to be in writing and providing for the faithful preparation of said tax books as the law now provides; and before entering upon his contract the successful party will enter into a good and solvent bond of \$1,000.00 for the faithful performance of his duties in the execution of his work.

SECTION 4. That the party to whom the contract is awarded as above provided shall have the power, and it shall be his duty, to call to his assistance at any time the Tax Assessor, the County Trustee, or any other County official whose duty it shall be to render assistance to the party receiving the contract in the details of making up the tax book involving double assessments, erroneous assessments, etc.; and it shall further be his duty to pick up such property as may come to his attention and add same to the Tax Book, and assessments of same to be fixed by the Tax Assessor; provided however, that the party or parties so picked up shall have notice of at least five days to appear before the Tax Assessor and the maker of the tax book and show cause why his property should not be assessed at the price indicated by the maker of the tax book and the Assessor.

SECTION 5. That the party or parties making the tax book shall have it completed and in the hands of the Trustee on or before the first Monday in October of each year, and his failure in this respect will forfeit the contract price for his work on said tax book.

SECTION 6. That when said book shall have been completed and written certification to the fact made to the County Judge and the book received and accepted by the County Trustee that within ten days thereafter the County Judge shall issue a warrant on the Trustee to the contractor for his labors under the provisions of this Act; provided however, that said book shall be neat, legible and accurate, and made up in all respects as the law now provides.

SECTION 7. That all laws and parts of laws in conflict with this Act be and the same are hereby repealed, and especially the provision of the Code that now makes it the duty of the County Court Clerk to make up the tax books.

SECTION 8. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: March 20, 1933.

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