



March 31, 2025

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# Assessor of Property

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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

## Private Acts of 1949 Chapter 304

**SECTION 1.** That in counties of this State having a population of not less than 30,900, nor more than 31,000, by the Federal Census of 1940, or any subsequent Federal Census, the County Tax Assessor shall as a part of his duty:

1. Devote his entire time to the duties of the office.
2. Maintain an office in the Court House at the county seat which office shall be at all reasonable hours open for the transaction of business.
3. At least once a week examine all records of conveyance of real estate in the office of the County Register of such county, make notations therefrom of any changes in ownership and promptly transfer such notations to his assessment records for future reference.
4. Make and file with the Trustee the tax books and tax aggregates to be used in the collection of taxes.

His salary shall be \$5,000.00 per annum, payable in equal monthly installments out of the County Treasury.

**COMPILER'S NOTE:** See Tennessee Code Annotated §8-24-102 for the general law on compensation. For additional compensation information, see Tennessee Code Annotated §67-1-508.

**SECTION 2.** That in order to set up and promote such more efficient system of tax assessment, the Quarterly County Court of counties to which this Act applies are hereby authorized to appropriate, not to exceed \$1,000.00, to be used for the purchase of record books and other supplies incident to the establishment of such more efficient system of assessment. But this power to appropriate the sum above mentioned shall be limited to twelve (12) months next following the effective date of this Act and shall not exist after the lapse of such period of time.

**SECTION 3.** That this Act shall take effect from and after March 1, 1949, the public welfare requiring it.

Passed: February 25, 1949.

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