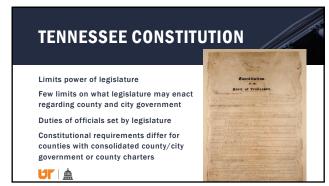
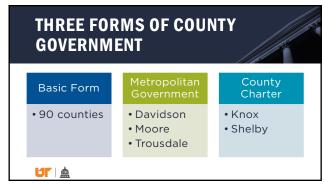


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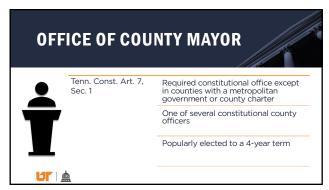


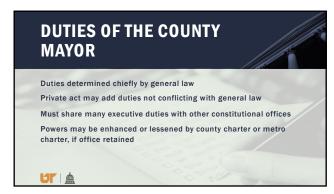


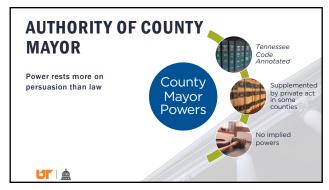


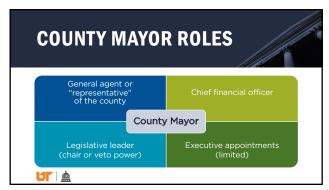


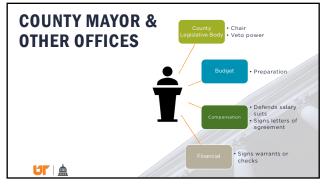






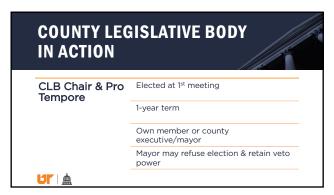






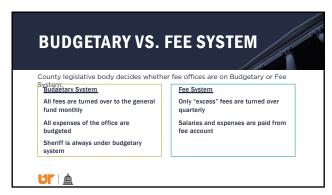




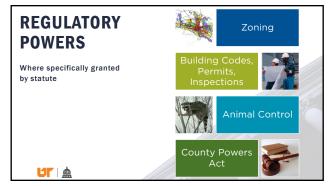








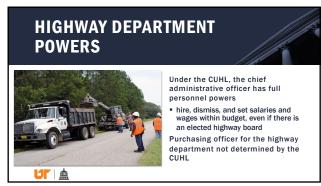






Most counties operate under a general state law known as the County Uniform Highway Law (CUHL) Shelby, Davidson, Knox and Hamilton counties are generally not under the CUHL (but some sections do still apply)





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The office of assessor of property is a constitutional office under Article VII, Section I of the Tennessee Constitution

Assessors are elected and serve a four-year term beginning September 1 and continuing until a vacancy occurs or a successor is elected and qualified (T.C.A. § 67-1-502)

Duties of the office prescribed by the legislature



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ASSESSOR OF PROPERTY DUTIES

- Initial mapping and collection of data on property improvements (size, construction & features) and of the property itself (location, service by road, water and sewer availability, etc.)
- Property classification (real, tangible personal or intangible personal) and further classification of real property (residential, farm, commercial and industrial or public utility)
- > Verification of real estate sales with buyer or seller
- Updating physical property information through on-site inspections through reappraisals, building permits, and subdivision of property as reported by the register's office
- Conducting periodic reappraisals of property under schedule established by the Division of Property Assessments (DPA)



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REAPPRAISAL

- $\ensuremath{\diamondsuit}$ Required on a periodic basis to maintain appraisals at market value and to maintain equity in the appraisals
- Choice of three different reappraisal cycle options: (1) a six-year cycle with a current value update in the third year; (2) a five-year cycle with no intervening update and (3) a four-year cycle with no intervening update
- Cost of reappraisal shared between county and cities imposing a property tax (T.C.A. § 67-5-1601(c)(2))





COMPENSATION

- Assessors are in the general officers' category under T.C.A. § 8-24-102
- Minimum salary for assessors based on county population
- Salary increases tied to increase in state employees' salaries



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OFFICE STAFF

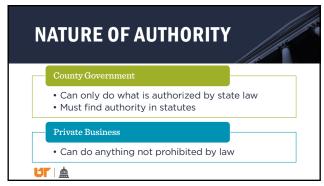
- $_{\odot}$ Authorized to appoint at least one deputy for each 4,500 parcels over the first 4,500 parcels (T.C.A. § 67-1-506).
- In counties that do not qualify for a deputy, the assessor is authorized (with CLB approval) to hire a secretary.



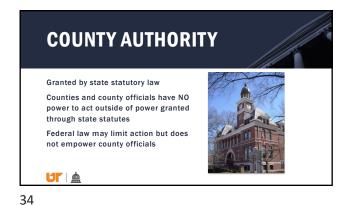
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Public Chapters enacted by the General Assembly (codified in Tennessee Code Annotated)

General Application
Mandatory
Permissive

Local Option
Usually adopted by 2/3 vote of county commission or approved by referendum

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