



INSTITUTE for PUBLIC SERVICE



Checklist: Assessors of Property

- ◇ Bring your Oath of office, have it affirmed (including signing) and file with the County Clerk.
- ◇ Surety bond or insurance is approved by the County Legislative Body (CLB). The bond must be recorded with the Register of Deeds and filed with the County Clerk either forty (40) days after the election or twenty (20) days after the term of office begins. If obtaining insurance instead of a bond, the certificate of insurance must be recorded with the Register of Deeds.
 - ◇ Designate Interim Successor in Case of Vacancy.
 - ◇ Review Policies/Financial Information:
 - ◇ Financial/Purchasing Policies
 - ◇ Personnel Policy
 - ◇ Internal Controls Assessment
 - ◇ Current Assessor of Property Budget
 - ◇ Prior-Year Audit Findings
- ◇ Complete an inventory of all the machinery, equipment, tools, supplies and materials owned or used by the county.
- ◇ Review office keyholders and/or keycard lists.
- ◇ Inventory is to be filed with the CLB and chief executive officer should this say CLB and county mayor/executive within sixty (60) days after taking office and thereafter a revised current inventory must be submitted by September 1 of each year.
- ◇ Identify current mass appraisal software (and other 3rd party software applications, if applicable). Obtain or update User IDs and Passwords.
- ◇ Obtain email addresses(es). (State and/or county email, if applicable).
- ◇ Review current reappraisal plan and status of visual review cycle.
- ◇ Review last county audit report (<https://comptroller.tn.gov/office-functions/la/reports/audit-reports.html>). Findings will be under Results on summary page, identified by office or department.
- ◇ Identify tangible personal property auditor and status of audits.
- ◇ Check status of pending appeals (SBOE, AAC, or other): <https://publicaccess.cot.tn.gov/search/commonsearch.aspx?mode=realprop>
- ◇ Avoid terminating current employees or making any other personnel changes without checking with the county attorney. Consider interviewing each member of staff.
- ◇ Do not dispose of records without checking with the County Public Records Commission. Current retention schedules can be found on the County Technical Assistance Service (CTAS) electronic library (e-Li), reference number CTAS-2068.