



May 01, 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,

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Assessor of Property

Private Acts of 1961 Chapter 147

SECTION 1. That whenever the County Court of Lincoln County, Tennessee has employed any agency to perform an equalization program on the real property of said County and such agency has certified the results of that program back to the County Court of said County, then the County Court of said County shall certify such results to the County Board of Equalization. The evaluations set forth in such program shall be presumptive evidence of the values of the properties contained therein to be considered by the said Board along with all other evidence as to the value to be placed on said program by said Board.

SECTION 2. That in the event the Tax Assessor, County Judge or any County taxpayer appeals any assessment made by the County Board of Equalization, then the State Board of Equalization shall accept said value set up under the appraisal program as prima facie evidence of the taxable value of said real property.

SECTION 3. That before any assessment of any agency employed by Lincoln County, Tennessee to perform an equalization program shall become effective that notice shall be given to the taxpayer or taxpayers of Lincoln County, Tennessee by regular mail or publication made in a newspaper published in the town of Fayetteville, Tennessee, notifying the said taxpayer or taxpayers that their property has been re-evaluated.

SECTION 4. That all laws or parts of laws in conflict with this law be and the same are hereby repealed.

SECTION 5. That this Act shall become effective upon the approval or same by two-thirds of the Quarterly County Court of Lincoln County, Tennessee as provided by law. The approval or non-approval of said Act shall be proclaimed by the presiding officer of said County and shall be certified by him to the Secretary of State, the public welfare requiring it.

SECTION 6. That this Act shall take effect from and after its passage and approval, as hereinabove set out, the public welfare requiring it.

PASSED: February 23, 1961

Private Acts of 1961 Chapter 148

SECTION 1. That since the County Court of Lincoln County, has inaugurated or set up a system of keeping records in the Office of the Tax Assessor in said County, that when such system has been approved by the State Comptroller that said system may not be changed, altered or abolished without the approval of the State Comptroller.

SECTION 2. That all laws or parts of laws in conflict with this law are hereby repealed.

SECTION 3. That this Act shall become effective upon the approval of same by two-thirds of the Quarterly County Court of Lincoln County as provided by law. The approval or non-approval of said Act shall be proclaimed by the presiding officer of said County Court and shall be certified by him to the Secretary of State, the public welfare requiring it.

SECTION 4. That this Act shall take effect from and after its passage and approval, as hereinabove set out, the public welfare requiring it.

PASSED: February 23, 1961.

Private Acts of 1963 Chapter 41

SECTION 1. Any person or persons desiring to erect or have erected, constructed, reconstructed or placed, any building or structure in Lincoln County, or any person or persons desiring to alter or have altered any existing building or structure in Lincoln County, where the value of such new building, structure or alteration will exceed the sum of two thousand five hundred dollars (\$2,500), shall first apply to the property assessor 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 alteration; (3) The identity of the owner or owners of the premises; (4) The cost of the completed structure in the case of new construction or in the case of the alteration of such an existing structure, the value of such structure before and after such alteration; and (5) Such other information as the property assessor shall prescribe.

Upon proper application, duly filed, the property 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. The property assessor may charge a fee of five dollars (\$5.00) for the issuance of such permit if the county legislative body so directs.

No new or additional property tax shall be assessed against such premises unless and until the same are complete or at least 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 therefor on the tax books of the county, or against which no property tax has been assessed, the property 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.

As amended by: Private Acts of 1993, Chapter 71

SECTION 2. That this Act shall not apply to the erection, construction 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 property assessor.

SECTION 3. Violation of the provisions of this act shall be punishable, upon conviction thereof by a fine of not less than fifty dollars (\$50.00) nor more than one hundred dollars (\$100.00), plus costs.

As amended by: Private Acts of 1993, Chapter 71

SECTION 4. That this act shall have no effect unless the same shall have been approved by two-thirds vote of the quarterly county court of any county to which it may apply on or before the next regular meeting of such quarterly county court occurring more than thirty days after its approval by the Chief Executive of this State, or after its otherwise effective date. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve, and shall be certified by him to the Secretary of State.

SECTION 5. That this Act shall be effective from and after its passage, the public welfare requiring it, but the provision thereof shall not become operative until validated as provided in Section 4 herein.

PASSED: February 15, 1963.

Private Acts of 1985 Chapter 13

SECTION 1. That every conveyance in writing of real property located within Lincoln County, except mortgages and deeds of trust, shall be presented to the Assessor of Property for notation of the change or changes in ownership occasioned by the conveyance, as well as such other information as will enable the Assessor to keep current records in his office, to the end that all real estate shall be assessed for taxation in the name of the true owner or owners or in the name of the person or persons responsible for the payment of the taxes. Upon receipt the Assessor shall stamp or note on the writing that such conveyance has been presented to the Assessor.

SECTION 2. No conveyance of real property, except mortgages and deeds of trust, shall be recorded by the Lincoln County Register unless it bears a stamp or notation evidencing that such conveyance has been presented to the Assessor.

SECTION 3. Failure of the Assessor or Register to comply with the provisions of this Act shall constitute a misdemeanor in office.

SECTION 4. In the event any section or part of any section or application 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 5. This Act shall become effective when the same shall have been approved by the county legislative body of Lincoln County by a vote of not less than two-thirds (2/3). Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by the presiding officer to the Secretary of State.

SECTION 6. For the purposes of approving or rejecting the provisions of this Act, it shall become effective upon becoming law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided by Section 5 hereof.

PASSED: March 4, 1985

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