



May 21, 2024

Tax Assessor

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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Tax Assessor

Duties

Private Acts of 1949 Chapter 667

SECTION 1. That it shall be the duty of the Tax Assessor of DeKalb County, Tennessee, to keep an accurate account of all real estate transfers placed on record in the County Register's office, and make the records in his office conform and comply with the real estate transfers as reflected in the Register's office. It being the intent and purpose of this Act that the records in the Tax Assessor's office shall at all times be current with realty transfers of property in said County. It shall be the further duty of the said Tax Assessor to check the records of the realty transfers in the County Register's office at least twice a month.

That the tax books and records of the Tax Assessor shall at all times be kept and remain in the County Trustee's office in order that the same may be available for inspection by the public.

That for the period beginning January 10th and until the 1st day of May of each year, it shall be the further duty of the Tax Assessor or his designated representatives to be present at the County Trustee's office during regular office hours on each Saturday during this period in order that he may be contacted or consulted by any property owners of said County.

SECTION 2. That for the additional duties imposed hereunder said Tax Assessor shall receive the sum of \$500.00 per annum, payable in equal quarterly installments out of the General Fund of the County. This compensation shall be in addition to the compensation which he now receives as Tax Assessor. However, it being the further intent and purpose of the Legislature that should said Tax Assessor fail or refuse to comply with the provisions of this Act, he shall forfeit all compensation as provided for hereunder.

SECTION 3. That this Act shall take effect from and after April 15, 1949, the public welfare requiring it.

Passed: April 7, 1949.

Private Acts of 1961 Chapter 29

SECTION 1. That the County Register of the County of DeKalb, State of Tennessee, shall not record any deed conveying real estate, in said County unless same bears the stamp of the Tax Assessor of said County, certifying that said Tax Assessor has copied the names of the vendor and vendees in said deed of conveyance for the purpose of making proper corrections on his roll of assessments.

SECTION 2. That it shall be the duty of the Tax Assessor of DeKalb County to be available during office hours. It shall be the further duty of the Tax Assessor to stamp or to cause to be stamped all deeds presented to him, with a stamp showing that he has copied the name of the vendor and vendee in said deed or conveyance for the purpose of making proper corrections on his roll of assessments. It shall be the duty of the Tax Assessor to correct his tax rolls in all such cases so that the tax rolls of DeKalb County will be kept up to date and will show the correct owners of real estate to the end that property may be assessed in the name of the true owners thereof. Failure of the Tax Assessor of DeKalb County to comply with the provisions of this Act shall constitute misconduct in office and subject him to removal from office under Tennessee Code Annotated, Section 8-2701, et sequa.

SECTION 3. That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the Quarterly County Court of DeKalb County, Tennessee. Its approval or disapproval shall be proclaimed by the Judge of the Quarterly County Court of DeKalb County, Tennessee, and shall be certified by him to the Secretary of State.

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

Passed: February 7, 1961.

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