



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

May 18, 2024

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 1931 Chapter 738

SECTION 1. That this Act shall apply to any county in the State having a population of not less than 11,360 nor more than 11,375, according to the Federal Census of 1930, or any subsequent Federal Census.

SEC. 2. That in any county to which this Act applies, a tax assessor, shall be elected at the regular biennial August election, 1930, to serve for a period of four (4) years from and after September 1, 1932, and until his successor has been elected and qualified; and biennially after said first election, the qualified voters of such county shall elect a successor to serve for a like term of four (4) years. At the January term of the Quarterly County Court of such county prior to each election in August following, the Quarterly County Court by resolution shall fix the salary of the tax assessor for the four-year term beginning September 1, following at such sum as it may determine which shall be not less than Nine Hundred (\$900.00) Dollars per annum nor more than Twelve Hundred (\$1200.00) Dollars per annum, payable by the county at the time or times and in the manner now provided by law for the payment of other county officers, it being the purpose of this Act to have the salary of each tax assessor fixed at the January term of the Quarterly County Court prior to his election in August following, with no authority in said court to change said salary during the four-year term.

As amended by: Private Acts of 1945, Chapter 344.

SEC. 3. That in addition to other duties now prescribed by law for tax assessors generally, any tax assessor serving under this Act shall keep his office open in the county seat for the transaction of business and any deed presented for registration shall be presented to the tax assessor prior to registration so that the conveyance of the property covered by said deed may be noted and transferred on the tax assessor's books to the end that the property of the county shall be kept and assessed to the proper party and without a notation on said deed showing that the same has been presented to the tax assessor for transfer of the assessment on his books, such deed shall not be subject to registration.

SEC. 4. That this Act shall take effect from and after its passage, the public welfare requiring it.
Passed: July 2, 1931.

Source URL: <https://www.ctas.tennessee.edu/private-acts/assessor-property-14>