



COUNTY ASSESSOR OF PROPERTY

OFFICIAL BOND

The Tennessee Constitution provides for each county to have an assessor of property, elected for a term of four years. Any county resident over the age of 18 who is not otherwise disqualified from holding public office (by virtue of certain criminal convictions or other legal disqualifications) may seek the office of assessor of property. No educational or experience requirements apply. The assessor of property is elected every four years at the regular August election occurring two years after the governor's election and takes office on September 1 following the election, upon receiving the proper certificate of election, obtaining an official bond and taking the required oaths of office. Failure to take and file the proper oaths and bond is a misdemeanor offense.

The assessor of property must enter into an official bond in the amount of \$10,000. It must be approved by the county mayor, who shall read the bond to the assessor and the assessor's sureties, and direct their attention to the duties and penalties prescribed by law. This bond must also be approved by the county legislative body and may be made with a bonding company authorized to do business in Tennessee or, if authorized by a two-thirds vote of the county legislative body, by two or more good sureties. Within 40 days after election or 20 days after the term of office begins, the official bond must be filed with the office of the comptroller of the treasury. The county pays the premiums and registration fees for official bonds.

OATH OF OFFICE

Each assessor and deputy assessor must take and subscribe to the following oath of office:

I, _____, assessor of property (or deputy assessor) of the County of _____, State of Tennessee do solemnly swear (or affirm) that I will appraise, classify, and assess all taxable property of the County of _____, according to the Constitution of Tennessee and the laws of the state; that I will truly report all persons who fail or refuse to list their taxable property or who have to my knowledge returned a fraudulent list, and that I will faithfully, impartially and honestly discharge my duties as assessor of property according to the law, to the best of my knowledge and ability, without fear, favor or affection, so help me God.

The oath must be attached to the bond filed in the office of the county clerk.

Assessors and deputies must also take and file the constitutional oath:

I do solemnly swear (or affirm) to support the constitutions of Tennessee and of the United States and to faithfully perform the duties of assessor (or deputy assessor) which I am about to assume.

These oaths may be administered by the county mayor, county clerk, a judge of a court of record or a judge of the general sessions court. Under *Tennessee Code Annotated* (T.C.A.) § 8-18-109, county officers, including the assessor of property, file their oaths and certificates with the county clerk, who endorses the filing date.

COMPENSATION

The minimum compensation of the assessor and other county officials is set by T.C.A. § 8-24-102, and is based upon county population. The county legislative body may set the salary of county officials above the required minimum. Also, in order to attract and retain the services of assessors of professional competence, the county legislative body may pay an assessor a greater salary. The statute also provides that the assessor's and other county officials' minimum salary shall be increased annually based on a formula that is tied to raises given to state employees in the previous year. The University of Tennessee's County Technical Assistance Service (CTAS) publishes a minimum salary schedule for county officials, including assessors of property.

The state board of equalization prescribes educational and training courses to be taken by assessors and their deputies, and provides certification to those who complete these courses. Assessors may be additionally compensated by the state if the necessary course work and training has been completed, and the assessor has received the required designations.

DEPUTIES AND SECRETARIES

The assessor is authorized by law to have at least one deputy for each 4,500 parcels of property above the first 4,500 parcels in the county. Each deputy has the same power, duties, and liability as the assessor with respect to the appraisal, classification, and assessment of property. If the assessor does not have enough parcels of property to qualify for a deputy, then within the budget approved by the county legislative body, the assessor may employ a secretary to assist in the operation of the office. The assessor may also employ additional staff and establish compensation for all employees within the appropriation for the office established by the county legislative body. The assessor is liable for the malfeasance, misfeasance, or nonfeasance of his or her deputy assessors.

IDENTIFICATION CARDS

The state board of equalization issues identification cards to all assessors and deputy assessors and issues motor vehicle decals to identify a vehicle as one used by an assessor or a deputy in the performance of official duties.

DUTIES

The assessor determines the value of all property in the county, whether real, personal or mixed, including mineral rights, leaseholds, and all other nonexempt property except property of public utilities valued by the state. The assessor maintains the property tax maps of the county and keeps current indexes of taxpayers, including a description of the property on the assessment books sufficient to identify it. The assessor also reports assessments to the local and state boards of equalization. Taxpayers who feel that the assessor has placed an unfair value on their property may appeal to the local board of equalization and then to the state board of equalization.

OTHER MATTERS

Since office management is an important aspect of the assessor's responsibilities, this official should be familiar with both state and federal laws relating to personnel matters. Also, the assessor should have a basic understanding of potential liability, including both personal and county liability, and of the Tennessee Governmental Tort Liability Act. All county officials should be familiar with the conflict of interest, ethics and disclosure laws applicable to their offices. CTAS has a Web site (www.ctas.tennessee.edu) to provide county officials with easy access to information about our agency, numerous publications on issues affecting county government, links to informative Web sites, and other valuable resources. The comptroller's office provides valuable assistance to assessors through its division of property assessments. Also, CTAS staff members may assist assessors when technical assistance is needed.

THE UNIVERSITY of TENNESSEE 

COUNTY TECHNICAL ASSISTANCE SERVICE

The University of Tennessee does not discriminate on the basis of race, sex, color, religion, national origin, age, disability, or veteran status in provision of educational programs and services or employment opportunities and benefits. This policy extends to both employment by and admission to the university.

The university does not discriminate on the basis of race, sex, or disability in its education programs and activities pursuant to the requirements of Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act (ADA) of 1990. Inquiries and charges of violation concerning Title VI, Title IX, Section 504, ADA or the Age Discrimination in Employment Act (ADEA) or any of the other above referenced policies should be directed to the Office of Equity and Diversity (OED), 1840 Melrose Avenue, Knoxville, TN 37996-3560, telephone (865) 974-2498 (V/TTY available) or 974-2440. Requests for accommodation of a disability should be directed to the ADA Coordinator at the UTK Office of Human Resources, 600 Henley Street, Knoxville, TN 37996-4125.