



# County Technical Assistance Service

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## Tax Roll

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Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily 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 e-Li material.

Sincerely,

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## Tax Roll

**Reference Number:** CTAS-1574

The trustee collects the taxes in the amount set out in the tax roll or tax book prepared by the county clerk or assessor and delivered to the trustee on or before the first Monday in October of each year. The assessor identifies all taxable property in the assessment records so that tax rolls can be provided for each taxing entity within the county. The county legislative body may assign the duty of making the tax roll or book to the county clerk or the assessor.<sup>1</sup> There are statutory requirements for the tax roll or tax book.

1. It is either a bound or loose-leaf book or unit tax ledger cards, one for each parcel of property;
2. It is arranged by districts or subdivision of districts;
3. It is ruled to show names of owners in alphabetical order or in the order in which the parcels of property are identified by a parcel number;
4. It shows the number of lots and blocks;
5. It states the number of acres;
6. It contains a description of the property; and
7. It states the value of each lot, tract, or parcel.

A "description" of the property includes the name of the owner, if known, a description of each lot, tract, or parcel, and its value. Under the appropriate headings, the value of personal property is also listed. From the valuation placed on real and personal property, taxes are calculated and placed in an appropriate column according to the rate set by the county legislative body (or other appropriate authority). Dollar marks should be placed to clearly delineate the dollar amounts.<sup>2</sup> The property located within municipalities should be separated from other property of the county.<sup>3</sup>

The entries contained in the tax roll may be altered to reflect changes in the status of the property: the acquisition of the property by an entity which is exempt from taxation,<sup>4</sup> revisions due to damaged or incomplete improvements,<sup>5</sup> the roll back of taxes on land previously classified as agricultural, forest, or open space lands,<sup>6</sup> or actions of the State Board of Equalization.<sup>7</sup> The assessor must notify owners of any change in the classification or assessed valuation, usually by mail.<sup>8</sup> Decisions of the State Board of Equalization or the assessment appeals commission are evidenced by a certificate, a copy of which is sent to the owner, chief executive officer, trustee, and assessor.<sup>9</sup>

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<sup>1</sup>T.C.A. § 67-5-807.

<sup>2</sup>*Hunter Glover Co. v. Harvey Steel Prods. Corp.*, 3 F.2d 634 (W.D. Tenn. 1924).

<sup>3</sup>T.C.A. § 67-5-807. Note T.C.A. § 67-5-808 which refers to the tax rolls for metropolitan governments.

<sup>4</sup>T.C.A. § 67-5-201.

<sup>5</sup>T.C.A. § 67-5-603.

<sup>6</sup>T.C.A. § 67-5-1008.

<sup>7</sup>T.C.A. § 67-5-1510.

<sup>8</sup>T.C.A. § 67-5-508.

<sup>9</sup>T.C.A. § 67-5-1512.

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