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Record of Board's Action and Report to State Board

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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Reference Number: CTAS-1508

Upon the completion of the duties of the board, the records and papers of the board are turned over to the assessor of property for preservation for a period of at least 10 years. The individual property records maintained in the office of each assessor of property must show all actions taken by the county board which change the classification, value or assessment of any parcel of property.¹ It is the duty of the assessor of property to make a complete record of each and every change made in the assessment by the county board of equalization and forward a report to the State Board of Equalization, showing the increase or decrease made in each assessment and the reason or reasons for the change.²

¹T.C.A. § 67-5-1414.

²T.C.A. § 67-5-1413.

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