

**STATE OF TENNESSEE  
OFFICE OF THE ATTORNEY GENERAL**

**November 15, 2017**

**Opinion No. 17-50**

**Payment of Local Costs of Reappraisal of Properties within a City**

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**Question 1**

Does Tenn. Code Ann. § 67-5-1601(c)(2) grant authority to a municipality to unilaterally contribute an amount less than one half of the amount the county taxpayers have spent?

**Opinion 1**

Under Tenn. Code Ann. § 67-5-1601(c)(2), a city generally is required to pay one half of the local costs of reappraisal of properties within the city. The city and county may agree on a different amount, but the city may not unilaterally choose to pay a lesser amount.

**Question 2**

When a municipality refuses to contribute the reappraisal cost directly to the county as described under Tenn. Code Ann. § 67-5-1601(c)(2), is the county assessor still required to provide the tax roll to the municipality?

**Opinion 2**

Under Tenn. Code Ann. § 67-5-807, the county assessor is required to prepare and provide tax rolls for each taxing entity within the assessor's jurisdiction. The statute does not authorize the assessor to withhold a city's tax rolls.

**ANALYSIS**

In the absence of an agreement with the county to the contrary, a city is required to pay one half of the "local costs of reappraisal of properties within a city." Tenn. Code Ann. § 67-5-1601(c)(2). As indicated by the statute, the city and county may agree for the city to pay a different amount; however, the city may not unilaterally decide to pay a lesser amount. The city remains responsible for paying one half of the costs of reappraising property within the city. The city must pay the costs directly to the county government "during the fiscal year in which the reappraisal is finalized." *Id.*

The county assessor of property is statutorily required to "identify all taxable property on the assessor's assessment records in such manner that tax rolls can be provided for each taxing entity within the assessor's jurisdiction." Tenn. Code Ann. § 67-5-807(a). The county assessor has the duty, "in making out the tax books, to place all the property within the limits of any given

municipality so that it will be separate from the other property,” and to “show the aggregate valuation of all property within the limits of each incorporated town, city, or taxing district.” Tenn. Code Ann. § 67-5-807(d)(1); *see also* Tenn. Code Ann. § 67-5-1701(a) (requiring county assessor, upon general reappraisal of property, to “certify to the governing bodies of the county and of each municipality within the county the total assessed value of taxable property within [each] jurisdiction”). Moreover, with regard to real property, the tax books must “show the name of the owner, if known, the description of each lot, tract, or parcel of land, and the value thereof.” Tenn. Code Ann. § 67-5-807(d)(2).

This Office is aware of no legal authority for the county assessor to withhold the tax rolls from a city, even if the city has not paid one half of the reappraisal costs of properties within the city as required by Tenn. Code Ann. § 67-5-1601(c)(2). In fact, the tax rolls are public records that any citizen of the state is entitled to view. *See Hines v. State*, No. M2004-01610-CCA-RM-PD, 2004 WL 1567120, at \*20 (Tenn. Crim. App. July 14, 2004), *perm. app. denied* (Tenn. Nov. 29, 2004).

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