

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 100 – SB 278

January 31, 2019

SUMMARY OF BILL: Changes, from October 1 to April 15 of each year, the date which certain county assessors of property must file a copy of property maps with county registers of deeds.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Tenn. Code Ann. § 67-5-806(b)(1) requires county assessors of property, except those in counties with metropolitan forms of government, to file a copy of current property maps with the county register of deeds by October 1 of each year.
- Such property maps reflect the status of property throughout the county as of January 1 of that year.
- Requiring such maps to be filed by April 15 of each year will not result in any significant fiscal impact to local government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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