

deemed a "magistrate" by state law to obtain arrest warrants, search warrants, and orders to a jailer to incarcerate a prisoner (mittimus).

The sheriff interacts with the office of the district attorney general in the vast majority of counties wherein the sheriff has law enforcement duties. It is the district attorney's office that prosecutes criminal cases in the courts with criminal jurisdiction that are held in the county. Therefore, a good working relationship with the district attorney's office is vital to successful law enforcement in the county. The district attorney's office also has investigators who can be very valuable in helping the sheriff carry out the sheriff's law enforcement duties.

Vacancies. If the sheriff's office becomes vacant due to death, resignation, incapacity, or other causes, the duties are temporarily discharged by the chief deputy, administrative assistant, or other highest ranking member of the sheriff's office, until the sheriff is able to reassume office or until the legislative body appoints a successor. T.C.A. §§ 8-8-106, 8-8-107. The county legislative body fills vacancies in the office of sheriff pending election of a successor at a general election for the balance of the unexpired term or for a new term depending upon the time the vacancy occurs. Chapter 9 of this handbook deals with vacancies in county offices in greater detail.

### **Assessor of Property**

The assessor of property was a statutory office for many decades before it became a constitutional office following the 1978 amendments to the Tennessee Constitution. The assessor of property is elected to a four-year term in the August general election in even numbered years in which there is not an election for governor. T.C.A. § 67-1-502. This places the election of the assessor in years different from the other county constitutional officers who are popularly elected.

Qualifications. The office of assessor of property does not carry any election qualifications beyond the general qualifications noted earlier in this Chapter for county officers. However, the state board of equalization is authorized to prescribe educational and training courses to be taken by assessors and their deputies and to specify qualification requirements for certification of anyone who is to be engaged to appraise and assess property for purpose of taxation and be deemed a "qualified local assessor of property." T.C.A. § 67-1-509.

Oath of Office and Bond. Each assessor and deputy assessor must take and subscribe to a special oath of office. The assessor's oath of office and constitutional oath may be found in the appendix to this handbook. The oath, which is different from that of other county officials, is to be attached to and filed with the bond in the amount of \$10,000 in the county clerk's office. T.C.A. §§ 67-1-505, 67-1-507. The official bond of the assessor must be approved by the county mayor as well as the county legislative body, recorded in the office of the register and transmitted to the comptroller of the treasury. Also, the county legislative body by a two-thirds vote is required to determine whether the assessor's official bond will be with two or more good sureties approved by the body or with a corporate surety. T.C.A. § 67-1-505.

