



November 19, 2024

Private Acts of 1963 Chapter 41

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained 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 CTAS website material.

Sincerely,

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Private Acts of 1963 Chapter 41

SECTION 1. Any person or persons desiring to erect or have erected, constructed, reconstructed or placed, any building or structure in Lincoln County, or any person or persons desiring to alter or have altered any existing building or structure in Lincoln County, where the value of such new building, structure or alteration will exceed the sum of two thousand five hundred dollars (\$2,500), shall first apply to the property assessor and shall contain the following information: (1) whether the proposed work is to be new construction or the alteration of an existing structure; (2) The location or address of the proposed construction or alteration; (3) The identity of the owner or owners of the premises; (4) The cost of the completed structure in the case of new construction or in the case of the alteration of such an existing structure, the value of such structure before and after such alteration; and (5) Such other information as the property assessor shall prescribe.

Upon proper application, duly filed, the property assessor shall then issue a building permit and shall take note of the fact of such erection, construction, reconstruction, or alteration for his tax records. The property assessor may charge a fee of five dollars (\$5.00) for the issuance of such permit if the county legislative body so directs.

No new or additional property tax shall be assessed against such premises unless and until the same are complete or at least completed to the extent that they are habitable or may be put to use. However, in the case of the alteration of an existing structure not therefor on the tax books of the county, or against which no property tax has been assessed, the property assessor is not precluded from assessing such structure at its value before such alteration is completed and subsequently increasing the assessment upon completion of such alteration, so as to include the value thereof.

As amended by: Private Acts of 1993, Chapter 71

SECTION 2. That this Act shall not apply to the erection, construction or alteration of buildings or other structures in cities requiring permits for the same, providing that copies of such permits are made available to the office of the property assessor.

SECTION 3. Violation of the provisions of this act shall be punishable, upon conviction thereof by a fine of not less than fifty dollars (\$50.00) nor more than one hundred dollars (\$100.00), plus costs.

As amended by: Private Acts of 1993, Chapter 71

SECTION 4. That this act shall have no effect unless the same shall have been approved by two-thirds vote of the quarterly county court of any county to which it may apply on or before the next regular meeting of such quarterly county court occurring more than thirty days after its approval by the Chief Executive of this State, or after its otherwise effective date. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve, and shall be certified by him to the Secretary of State.

SECTION 5. That this Act shall be effective from and after its passage, the public welfare requiring it, but the provision thereof shall not become operative until validated as provided in Section 4 herein.

PASSED: February 15, 1963.

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