



March 15, 2025

Private Acts of 1961 Chapter 147

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 1961 Chapter 147

SECTION 1. That whenever the County Court of Lincoln County, Tennessee has employed any agency to perform an equalization program on the real property of said County and such agency has certified the results of that program back to the County Court of said County, then the County Court of said County shall certify such results to the County Board of Equalization. The evaluations set forth in such program shall be presumptive evidence of the values of the properties contained therein to be considered by the said Board along with all other evidence as to the value to be placed on said program by said Board.

SECTION 2. That in the event the Tax Assessor, County Judge or any County taxpayer appeals any assessment made by the County Board of Equalization, then the State Board of Equalization shall accept said value set up under the appraisal program as prima facie evidence of the taxable value of said real property.

SECTION 3. That before any assessment of any agency employed by Lincoln County, Tennessee to perform an equalization program shall become effective that notice shall be given to the taxpayer or taxpayers of Lincoln County, Tennessee by regular mail or publication made in a newspaper published in the town of Fayetteville, Tennessee, notifying the said taxpayer or taxpayers that their property has been re-evaluated.

SECTION 4. That all laws or parts of laws in conflict with this law be and the same are hereby repealed.

SECTION 5. That this Act shall become effective upon the approval or same by two-thirds of the Quarterly County Court of Lincoln County, Tennessee as provided by law. The approval or non-approval of said Act shall be proclaimed by the presiding officer of said County and shall be certified by him to the Secretary of State, the public welfare requiring it.

SECTION 6. That this Act shall take effect from and after its passage and approval, as hereinabove set out, the public welfare requiring it.

PASSED: February 23, 1961

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