



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

July 22, 2024

Private Acts of 1959 Chapter 318

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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Table of Contents

Private Acts of 1959 Chapter 318	3
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Private Acts of 1959 Chapter 318

SECTION 1. That hereafter, in counties of this State having a population of not less than 25,000 nor more than 25,100 according to the Federal Census of 1950 or any subsequent Federal Census, whenever the owner of lands is in possession of the same, subject to a tax sale made to the county, such owner may petition the county court to be permitted to pay the total taxes, interests [sic], penalties, court costs, and attorneys' fees due on said lands; and if the County Judge or Chairman, together with the County Tax Assessor and the Trustess [sic] of said county agree that under the facts of the case the owner should be permitted to pay the amounts owing on any or all of the above items as a full settlement of taxes due, the County Judge or Chairman or other chief fiscal officer is authorized to execute a tax deed to the owner without any warranties.

SECTION 2. That if the County Judge or Chairman, the Tax Assessor, and the Trustee believe that the total amount of taxes, interest, penalties, court costs and attorneys' fees are so great as to be inequitable, they may agree to a compromise payment, the amount of which shall not be less than all of the county taxes in full without interest and penalty, plus all attorneys' fees, plus all of the court costs. Under this state of facts the interest and penalties may be compromised at some sum which appears equitable to said officials; and if the compromise amount herein provided for is paid, the County Judge or Chairman or other chief fiscal officer of the county shall make a deed to the owner without any warranties.

SECTION 3. That this Act shall have no effect unless the same shall have been approved by a two-thirds (2/3) vote of the Quarterly County Court or [sic] any county to which it applies on or before January 15, 1960. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or the reverse, and shall be certified by him to the Secretary of State.

SECTION 4. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 17, 1959.

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