

April 02, 2025

## Private Acts of 2021 Chapter 2

## Dear Reader:

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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 2021 Chapter 2

SECTION 1. Pursuant to the authority of counties to impose and collect a solid waste disposal fee in accordance with Tennessee Code Annotated, Title 68, Chapter 211, Part 8, a solid waste disposal fee assessed for the receipt of solid waste disposal services in Chester County may be collected annually with the county property tax. Any solid waste disposal fee collected in accordance with this act shall be described and appear separately from the county property tax on the tax notice. Chester County may also collect a solid waste disposal fee annually from property owners who are exempt from paying property tax and may send a separate notice as necessary to collect a solid waste disposal fee annually from property owners who are exempt from paying property tax.

SECTION 2. The solid waste disposal fee authorized by this act shall be subject to the same penalty and interest as delinquent property taxes if not paid by the time county property taxes are due. The unpaid fees, penalty, interest, and cost shall be a lien on the real estate and improvements thereon upon filing of a notice with the office of the Register of Deeds of Chester County. Such lien shall be in favor of Chester County for special assessments, and any valid lien, right, or interest in such property duly recorded or duly perfected by filing, prior to the filing of such notice. The notice shall identify the debtor, owner of record of the real property, contain the property address, describe the property sufficiently to identify it, and recite the amount of the obligation secured by the lien. No sale or transfer, including, but not limited to, a transfer to an heir-at-law, assignee, or legatee of such real property may be legally closed and recorded until the lien has been satisfied. The same shall apply if the property is to be made the subject of a contract of sale. Upon the sale or transfer of real property, the successor, successors, or assignees shall be required to withhold a sufficient amount of the purchase money to cover the amount of the fees, interest, penalty, and cost. Chester County may collect the delinquent fees, penalty, interest, and cost through an action for debt filed in any court of competent jurisdiction.

SECTION 3. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Chester County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified to the secretary of state.

SECTION 4. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 3.

Passed April 7, 2021.

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