



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

December 22, 2024

Pollution Control

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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

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Pollution Control

Reference Number: CTAS-1473

The value of qualified pollution control facilities, for the purpose of ad valorem property taxation, is deemed to be its salvage value (the estimated fair market value), if any, which could be realized upon the voluntary sale or other disposition of the property when it can no longer be used for the purpose for which it was designed. Salvage value should not exceed 0.5 percent of the acquisition value of such facilities.¹

¹T.C.A. § 67-5-604. *But see* Op. Tenn. Atty. Gen. 86-142 (August 12, 1986).

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