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Chapter XII - Taxation

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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Chapter XII - Taxation

Litigation Tax

Private Acts of 1967-68 Chapter 26

SECTION 1. That a litigation tax of Ten Dollars (\$10.00) shall be taxed as part of the costs in all civil and criminal actions in the General Sessions Court, the Circuit Court and the Chancery Court of Bledsoe County, Tennessee.

As amended by: Private Acts of 1981, Chapter 44

SECTION 2. That the said Clerks of said Courts will collect the said litigation tax and pay same into a separate fund, which is to be designated as the "Court House and Jail Maintenance Repair and Improvement Fund," to be used exclusively for the purpose of maintenance and repair of the Court House and Jail.

SECTION 3. That all expenditures made from the said Fund are to be made by the County Judge upon the authorization of the Quarterly County Court.

SECTION 4. That this Act shall have no effect unless the same shall have been approved by a two-thirds ($\frac{2}{3}$) vote of the County Court of Bledsoe County, Tennessee, on or before the next regular meeting of such County Court occurring more than thirty (30) days after its approval by the Chief Executive of the State. 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 5. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 15, 1967.

Taxation - Historical Notes

Taxation

The following is a listing of acts pertaining to taxation in Bledsoe County which are no longer effective. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1829-30, Chapter 228, authorized the court of pleas and quarter sessions of Bledsoe County to lay a tax on all taxable property, not to exceed the state tax, and not to continue for more than two years, to raise funds to secure a site and erect a house thereon for the accommodations of the poor people. This tax, authorized herein, will be collected and paid over in the same manner as are other taxes levied for special purposes.
2. Private Acts of 1963, Chapter 182, levied a litigation tax of \$2 which would be taxed as part of the costs in all civil and criminal suits brought in the general sessions court, the circuit court, and chancery court of Bledsoe County. The clerks of the different courts would collect the tax, pay the same into the "Courthouse and Jail Maintenance Fund" to be used exclusively to maintain and repair the courthouse and the jail. All expenditures from the fund would be made by the purchasing and finance commission on the authorization of the county court. This act was rejected and disapproved by the quarterly court of Bledsoe County and never became an effective law.
3. Private Acts of 1981, Chapter 44, amended Private Acts of 1967-68, Chapter 26, to increase the litigation tax from \$2 to \$10. This act was approved by the Bledsoe County Legislative Body on April 13, 1981, according to records in the secretary of state's office.

Assessor of Property

The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Bledsoe County Assessor. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1915, Chapter 310, amended Acts of 1907, Chapter 602, which was a general law regarding tax assessors, in Section 5, by inserting a provision that the tax assessor of Bledsoe County shall receive a fee of ten cents for each and every schedule so returned for personal property as required under that section only when the personal property less or in excess of \$1,000 in value.
2. Private Acts of 1953, Chapter 130, set the compensation of the tax assessor of Bledsoe County, identified by using the 1950 Federal Census figures, at the sum of \$2,400.00 per year, payable in

equal monthly installments out of the regular funds in the county treasury.

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