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# Courthouse Litigation and Recording Taxes

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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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# Courthouse Litigation and Recording Taxes

## Private Acts of 1972 Chapter 370

**SECTION 1.** There is hereby imposed upon each case of any description filed in any of the following courts sitting in Blount County, a tax of one dollar (\$1.00), to be assessed and collected as a part of the costs of the cause: circuit court, chancery court, general sessions court, monthly county court, and city courts of Maryville, Alcoa, Friendsville, Townsend, and Rockwood.

It is hereby expressly provided that the term "case" shall include ex parte as well as adversary or contested proceedings.

**SECTION 2.** There is imposed a special privilege tax of one dollar (\$1.00) upon and with respect to each and every instrument offered for recordation in the office of the County Register of Blount County, the payment of which shall be a condition precedent to the recordation of said instrument.

**SECTION 3.** The litigation taxes provided for herein shall be collected by the clerks of the respective courts in which cases are filed, and the registration tax herein provided for shall be collected by the County Register. Each of said officials shall be accountable for and shall pay over said revenue to the County Trustee quarterly, not later than the tenth day of the month following the quarter in which collections are made.

**SECTION 4.** The Trustee shall deposit the taxes herein collected in a special fund hereby created, to be known as the "Courthouse and Jail Fund", and shall be subject to appropriation by the quarterly county court for the purpose of renovating, remodeling, or purpose of expanding the Blount County Courthouse or Jail, or both, or the construction of an annex to either or both.

**SECTION 5.** The tax provided for herein shall expire at the conclusion of the quarter in which is paid the final costs of the construction or other work for which it is levied, and the fact of such payment shall have been certified by the County Judge to the Trustee and the respective officers charged with the collection of the respective taxes. It is hereby made the duty of the County Judge to make such certification promptly upon the discharge of all financial obligations attending such construction or other work.

**SECTION 6.** If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

**SECTION 7.** This act shall have no effect unless it is approved by a two-thirds ( $\frac{2}{3}$ ) vote of the Quarterly County Court of Blount County. Its approval or non-approval shall be proclaimed by the presiding officer of the court and certified by him to the Secretary of State.

**SECTION 8.** For the purpose of approving this act as provided in Section 7, it shall take effect upon becoming a law, the public welfare requiring it, but for other purposes it shall be effective only upon being approved as provided in Section 7.

Passed: April 13, 1972.

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