



April 03, 2025

Private Acts of 1970 Chapter 215

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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Private Acts of 1970 Chapter 215

SECTION 1. Except for companies whose property is assessed by the Tennessee Public Service Commission, any owner or owners of real property in Blount County who builds, erects, constructs or remodels, or who causes or allows to be built, erected, constructed or remodeled, any building or improvements upon their real property, where such construction or remodeling has a value of or costs one thousand dollars (\$1,000.00) or more, shall make a report of the fact to the County Tax Assessor within ninety (90) days after the completion or occupation of the same, whichever occurs first, or in any event, not later than one (1) year from the date such construction or remodeling was commenced. Such reports shall be made in writing on a form or forms to be prescribed by the Tax Assessor and provided for him by the Quarterly County Court. Such forms shall be made available to the public free of charge.

SECTION 2. Failure to make such a report as required by this Act is a misdemeanor, punishable, upon conviction thereof, by a fine of not less than two dollars, nor more than fifty dollars (\$50.00).

SECTION 3. 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 4. For the purpose of approving this Act as provided in Section 3, it shall take effect on becoming a law, the public welfare requiring it, but the other provisions of the Act shall be effective only upon being approved as provided in Section 3.

PASSED: February 3, 1970.

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