



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

November 22, 2024

Private Acts of 1971 Chapter 144

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 1971 Chapter 144

SECTION 1. In any county having a population of not less than 25,500 nor more than 26,000, according to the United States Census of Population of 1970 or any subsequent United States Census of Population, if any special school district has bonds outstanding payable from taxes levied by private act of the General Assembly and if at any time the amount of deposit in the special fund created solely for the purpose of paying principal of and interest on said bonds shall be equal to at least two hundred per cent (200%) of the amount of the principal and interest coming due on the bonds in the twelve (12) months next succeeding (hereinafter referred to as "annual debt service requirements"), the special school district by resolution may, in its discretion:

(a) Apply money from the special fund in excess of two hundred per cent (200%) of the annual debt service requirements to any lawful purpose other than the payment of the principal and interest; and/or

(b) On or before September 1 of any year certify to the county trustee the special school district's tax rate, not to exceed the rate imposed by any existing applicable act of the General Assembly, that will be necessary in order to raise the amount of revenue which must be collected to maintain the special fund during the succeeding year in an amount equal to at least two hundred per cent (200%) of the annual debt service requirements, and the county trustee shall collect only the taxes based on the rate so certified.

As amended by: Private Acts of 1971, Chapter 179

SECTION 2. This Act shall take effect on becoming a law, the public welfare requiring it.

Passed: May 12, 1971.

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