



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

December 20, 2024

County Tax Attorney

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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County Tax Attorney

Private Acts of 1937 Chapter 726

SECTION 1. That at the next regular County Election there shall be elected by qualified voters in all counties of this State having a population of not less than 29,215 nor more than 29,223, according to the Federal Census of 1930 or any subsequent Federal Census, a County Tax Attorney who shall be 25 years of age and a resident and citizen of the county he represents, a person of good moral character and a duly licensed attorney, and shall hold his office for a term of four years from the date of his election and qualification.

SECTION 2. That the County Tax Attorney shall be elected by the Quarterly County Court for a term of two (2) years and until his successor is elected and qualified. Beginning at the April term of the Quarterly County Court in 1970, and at each April term every two (2) years thereafter, the Quarterly County Court shall elect the County Tax Attorney to serve a term of two (2) years beginning September 1. Provided, however, that the first election of the County Tax Attorney under the provisions of this Section may be at the term of Quarterly County Court at which this Act is ratified.

As amended by: Private Acts of 1970, Chapter 279

SECTION 3. That all power and jurisdiction now vested by existing law on the County Attorney in said counties be and the same are hereby conferred upon the County Tax Attorney, and in addition thereto it shall be the duty of the said County Tax Attorney to prepare and file suit on delinquent taxes as provided in Section 1588 of the 1932 Code, the said section 1588 of the Code being hereby amended so as to provide that between the date of February 1 and March 1, the Trustee shall deliver the delinquent tax list showing all unpaid land taxes to the County Tax Attorney in said respective counties; provided further that said County Tax Attorney shall receive the compensation as provided by law for the collection of delinquent taxes; provided further that any County Trustee who fails to turn over the delinquent taxes to the County Tax Attorney as herein provided shall be guilty of a misdemeanor, punishable by a fine of not less than Fifty Dollars nor more than Two Hundred Dollars, and shall forfeit his office.

SECTION 4. That the County Tax Attorney in said counties shall receive a salary of Fifty (\$50.00) Dollars per month to be paid by warrant issued upon the Treasury of said county, along with the fees for collection of delinquent taxes as herein provided. The County Court of said counties may also engage the County Tax Attorney as Counsel in other legal matters, and shall designate the reasonable value of his fee for said additional services.

As amended by: Private Acts of 1963, Chapter 135

SECTION 5. That if any word, phrase, clause or section or part of this Act shall be held invalid by the courts, it is hereby expressed as the legislative intent that the same may be elided and the remainder of this Act shall remain in full force and effect, and that all laws and parts of laws in conflict with this Act be and the same are hereby repealed and that this Act take effect from and after January 1st, 1938, the public welfare requiring it.

Passed: May 18, 1937.

Source URL: <https://www.ctas.tennessee.edu/private-acts/county-tax-attorney>