



March 29, 2025

Board of Equalization

Dear Reader:

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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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Board of Equalization

Private Acts of 1935 Chapter 241

SECTION 1. That in all counties of this State, having a population of not less than 29,215, nor more than 29,223 inhabitants, according to the Federal Census of 1930, or of any subsequent Federal Census, the County Board of Equalizers, (County Equalization Board), as now required and provided by the Public Laws of this State, 1932 Official Code, Section 1419, et. seq., shall be elected by the legal voters of such counties, at the regular August Elections for the election of officers for such counties, beginning with the General County Election in August, 1952, and every four years thereafter, except as hereinafter provided. As amended by: Private Acts of 1951, Chapter 715

SECTION 2. That the quarterly county courts of said counties shall not elect the County Board of Equalizers (County Equalization Board), nor shall they fill any vacancies in said Board at their April, 1935, session of Court, and in lieu thereof, the following named citizens, taxpayers and freeholders are here designated as the County Board of Equalizers (County Equalization Board), in each and all of said counties to take office when the present members of the County Board of Equalizers' (County Equalization Board) terms expire:

J. A. B. Smith
James N. Julian
John W. Peoples
Frank Edens
James Hyder

SECTION 3. That all existing laws pertaining to and applicable to such General August Elections for county officers shall be applicable to and govern the election of the County Board of Equalizers (County Equalization Board) and each member thereof.

SECTION 4. That nothing herein shall in any way interfere with the term of any member of said Board, which does not expire on or before the first day in June, 1935, if such there be, as such members whose term or terms do not expire on or before the first day in June, 1935, shall hold office until the first Monday in September, 1936, when their successor or successors elected at the August, 1936, election shall take office.

As amended by: Private Acts of 1935, Chapter 775

SECTION 5. That all of the parties hereinbefore designated as the County Board of Equalizers (County Equalization Board) shall hold office until the first day in September, 1936, when they shall be succeeded by a Board elected by the legal voters in the General August Election, 1936, as hereinbefore provided for.

As amended by: Private Acts of 1935, Chapter 775

SECTION 6. That said County Board of Equalizers (County Equalization Board) shall be composed of five (5) freeholders and taxpayers from the different sections of the county. The boundaries of the five Equalization Districts shall be as follows:

Equalization District No. 1. The boundaries of Equalization District No. 1 shall be comprised of Magisterial Districts Nos. Two (2) and Three (3), and part of the Fourth (4th) Magisterial District of said County, which districts are contiguous. The part of the 4th Magisterial District, to wit:

Beginning on the Unicoi County - Carter County boundary, a point 500 feet West of the Scioto Road, thence a first call and at all times parallel to the Scioto Road, a distance of four (4) miles, more or less, to the top of Greer Mountain; thence easterly with the top of Greer Mountain; as it meanders, and down same to a bridge approximately 1/2 mile North of the Old Upper Gap Creek School, on the Gap Creek Road, in an Eastern direction; thence continuing in an Eastern direction a direct line with Gap Creek Mountain to the boundary of Magisterial Districts 3 and 4, at a point 1/2 mile North of the Upper Gap Creek Road; thence a direct line with Magisterial Districts 3 and 4 in a Southwestern direction to the Unicoi County - Carter County line; thence in a Western direction with the Unicoi County - Carter line to the Beginning corner.

Equalization District No. 2. Equalization District No. 2 shall be comprised of Magisterial Districts Nos. 1, 6 and 15, and which Districts are contiguous.

Equalization District No. 3. Equalization District No. 3 shall be comprised of Magisterial Districts Nos. 5, 7, 11 and the balance of the 4th Magisterial District not contained in Equalization District No. 1 above, which Magisterial Districts are contiguous.

Equalization District No. 4. Equalization District No. 4 shall be comprised of Magisterial Districts Nos. 9, 10, and 13, and which Magisterial Districts are contiguous.

Equalization District No. 5. Equalization District No. 5 shall be comprised of Magisterial Districts 8, 12 and 14, and which Magisterial Districts are contiguous.

Each of the five (5) members of the Equalization Board shall reside in the Equalization District that he represents. Provided, however, that no member currently holding a seat on the Equalization Board shall lose his seat due to the fact that he resides outside his district according to the equalization district boundaries established under this act. Any member of the Equalization Board currently in office who, because of a change in district boundaries, resides outside the district he represents, shall retain his seat and continue to represent the district for which he was elected for the remainder of his term. All future and successive members of the Equalization Board shall reside in the Equalization District which they represent. Each member of the Equalization Board shall be a citizen of the county for not less than six (6) years and shall be qualified as provided by existing law.

As amended by: Private Acts of 1935, Chapter 775
Private Acts of 1974, Chapter 240

SECTION 7. That from and after the first Monday in September, 1936, the members of said County Board of Equalizers (County Equalization Board) shall serve for a term of two years.

SECTION 8. That if a vacancy or vacancies shall occur on said Board between said election, then such vacancy or vacancies shall be filled by the Quarterly County Court of each of said Counties, and the member or members so elected by said Court to fill such vacancy or vacancies shall hold office during the unexpired term of his or their predecessor, or predecessors.

SECTION 9. That the meetings and sittings of the Board, its organization, a quorum, records, transactions, compensation and duties, powers, jurisdiction and limitations, shall be as now provided by existing law.

SECTION 10. That if any section or part of this Act should be held unconstitutional or invalid by the Courts, it is hereby expressed legislative intent that the same may be elided and the remainder of this Act shall remain in full force and effect.

SECTION 11. 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 its passage, the public welfare requiring it.

Passed: March 28, 1935.

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