



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

April 02, 2025

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# Private Acts of 1974 Chapter 374

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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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# Private Acts of 1974 Chapter 374

**SECTION 1.** As used in this act, unless the context requires otherwise:

(a) "Assessor" means the county assessor of property.

(b) "Parcel of real property" means any parcel of real property which has been zoned agricultural by the local governing body having zoning jurisdiction or any parcel of real property consisting of five acres or more which has been zoned residential by such local governing body but which was used during 1973 for agricultural purposes and which had, up until January 1, 1973, been used for agricultural purposes continuously since December 31, 1935.

**SECTION 2.** No assessor shall increase the appraisal value of any parcel of real property for the tax year 1973 more than sixty percent (60%) above the appraised value on such parcel of real property for the tax year 1972, except on such parcels of real property which have had a change of use or had improvements made thereon to justify a larger increase.

**SECTION 3.** Any owner of a parcel of real property who has paid his 1973 property taxes prior to the effective date of this Act shall receive a tax credit toward the payment of his 1974 property taxes in an amount equal to that portion of his property taxes paid on an appraised value which exceeded sixty percent (60%) of the appraised value for the tax year 1972 unless such parcel of real property had a change of use or improvement thereon which justified such increase.

**SECTION 4.** No owner of a parcel of real property on which the appraised value was increased more than sixty percent (60%) for the tax year 1973 and on which such increased appraisal value was not based on a change of use or improvement thereon to justify such increased value shall be required to pay any penalty or interest for non-payment of his 1973 property taxes unless the payment of such taxes is made thirty (30) days after all administrative appeals on property assessments have been exhausted or the time prescribed for such appeals has expired, whichever is longer. Any such owner who has paid such interest and penalty shall receive a tax credit toward the payment of his 1974 property taxes in the amount of such interest and penalty.

**SECTION 5.** This Act shall apply to counties having a metropolitan form of government.

**SECTION 6.** This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of any county having a metropolitan form of government. Its approval or non-approval shall be proclaimed by the presiding officer of the legislative body and certified by him to the Secretary of State.

**SECTION 7.** The provisions of this Act shall not apply to counties having a population of not less than two hundred thousand (200,000) nor more than two hundred seventy-five thousand (275,000) by the 1970 federal census or any subsequent federal census.

**SECTION 8.** This Act shall be effective from and after its passage, the public welfare requiring it; but the provisions hereof shall not become operative until validated as provided by Section 6 herein.

Passed: March 26, 1974.

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