



March 12, 2025

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# Assessor of Property

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Dear Reader:

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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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# Assessor of Property

## Construction Registration

### Private Acts of 1972 Chapter 314

**SECTION 1.** No person shall build, remodel, renovate, alter or otherwise construct any structure in Unicoi County whenever the value of such is in excess of two hundred dollars (\$200.00) without registering such construction with the Tax Assessor of Unicoi County prior to beginning the construction.

**SECTION 2.** The Tax Assessor may impose a fee not to exceed one dollar (\$1.00) for each such registration. The proceeds of such fee shall be used for the administration of this act. The Tax Assessor of Unicoi County is authorized and empowered to establish such rules and regulations as are necessary to carry out the provisions of this act.

**SECTION 3.** Any person failing to register any construction as required by this act shall be guilty of a misdemeanor and upon conviction shall be fined not less than five dollars (\$5.00) nor more than fifty dollars (\$50.00).

**SECTION 4.** This Act shall have no effect unless it is approved by a two-thirds ( $\frac{2}{3}$ ) vote of the Quarterly County Court of Unicoi County before August 1, 1972. Its approval or nonapproval shall be proclaimed by the presiding officer of the Quarterly County Court and certified by him to the Secretary of State.

**SECTION 5.** For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective July 1, 1972.

Passed: March 28, 1972

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