



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

July 22, 2024

County Trustee

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 Trustee

Correction of Errors

Public Acts of 1973 Chapter 119

COMPILER'S NOTE: The following act is a public act of special application and is not codified in Tennessee Code Annotated.

SECTION 1. Whenever there is an error in the Trustee's books in regard to the receiving and recording of a tax payment, when the same occurs as the result of a clerical or bookkeeping error, or any other error material to the receiving and properly recording of a tax payment, the Trustee shall make the necessary corrections and report the difference, if any, in his release list. This Act shall only apply to those counties with populations over 600,000 according to the 1970 Federal Census, and to counties having a population of not less than 44,000 nor more than 45,000 by the Federal Census of 1970 or any subsequent Federal Census.

As amended by: Public Acts of 1974, Chapter 563

SECTION 2. All laws or parts of laws in conflict with this Act are hereby repealed.

SECTION 3. This Act shall take effect upon becoming law, the public welfare requiring it.

Passed: April 25, 1973.

Property Tax Payments

Private Acts of 1970 Chapter 320

SECTION 1. In counties having a population of Six Hundred Thousand (600,000) or more, according to the Federal Census of 1960 or any subsequent Federal Census, the Trustee is authorized to accept payment of property taxes in two (2) installments, the first being prior to December 1, and the second prior to March 1st. Provided, the first installment is not made prior to December 1, the entire tax must be paid in one installment prior to March 1st.

SECTION 2. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the quarterly county court of any county to which it may apply on or before the next regular meeting of the court occurring more than thirty (30) days after its approval by the Governor. Its approval or non-approval shall be proclaimed by the presiding officer of the quarterly county court and certified by him to the Secretary of State.

SECTION 3. For the purpose of approving or rejecting the provisions of this Act, as provided in Section 2, it shall be effective upon becoming a law. For all other purposes, it shall become effective upon being approved as provided in Section 2.

Passed: February 18, 1970.

COMPILER'S NOTE: This act can also be found in Chapter 13, Taxation, of this volume.

Source URL: <https://www.ctas.tennessee.edu/private-acts/county-trustee-3>