



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

December 21, 2024

Property Tax Payments

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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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/property-tax-payments>