



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

May 18, 2024

Chapter XI - Taxation

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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Chapter XI - Taxation 3
Litigation Tax 3
Private Acts of 1982 Chapter 231 3
Taxation - Historical Notes 3

Chapter XI - Taxation

Litigation Tax

Private Acts of 1982 Chapter 231

SECTION 1. There is levied a privilege tax on litigation in the amount of five dollars (\$5.00) upon all original civil suits and cases filed in Circuit, Chancery and General Sessions Courts in Pickett County.

SECTION 2. There is levied a privilege tax on litigation of ten dollars (\$10.00) in all criminal cases instituted in the Circuit Court in Pickett County.

SECTION 3. The term "case" shall include ex parte as well as adversary or contested proceedings.

SECTION 4. The privilege tax on litigation shall be collected by the clerks of the respective courts and taxed as part of the costs in each suit or case. Such clerks shall be accountable for and shall pay over the revenue to the county Trustee quarterly, not later than the tenth (10th) of the month immediately following the end of the quarter in which such collections are made.

SECTION 5. The county Trustee shall deposit the amounts collected in the Pickett County General Fund.

SECTION 6. If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or application of the Act which can be given effect without the invalid provision or application, and to that end the provisions of this Act are declared to be severable.

SECTION 7. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Pickett County before September 6, 1982. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body of Pickett County and certified by him to the Secretary of State.

SECTION 8. 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 upon being approved as provided in Section 7.

Passed: February 25, 1982.

Taxation - Historical Notes

Assessor of Property

The following act was superseded, repealed or failed to win local ratification, but is listed here as a reference to laws which once affected the Pickett County Assessor.

1. Private Acts of 1951, Chapter 689, set the annual salary of the Pickett County Tax Assessor at \$800, payable monthly

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