

MINUTES OF THE WEAKLEY COUNTY QUARTERLY COURT

JANUARY

WALTON A. H. HERRICK

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RESOLUTION - 1971 # 8

WHEREAS, the Quarterly County Courts of various counties of the State of Tennessee are vested with the taxing powers and authority on real estate located within the respective counties for the purpose of raising revenue for the operation of the various functions of the county, and

WHEREAS, the Quarterly County Court has the authority to relieve the County Trustee of taxes on real estate which has been erroneously or improperly assessed, and

WHEREAS, it appears that the University of Tennessee is a public educational corporation owned and operated by the State of Tennessee which has authority to purchase and own real estate, and

WHEREAS, it is anticipated that 11 of the real estate purchased cannot be purchased at a time when it will not be assessed for real estate taxes, and the University being operated for the benefit of the taxpayers of the State of Tennessee and its various counties,

RESOLUTION -1971 # 8 (CONTINUED)

RESOLUTION CONTINUED

the General Assembly of the State of Tennessee has provided for the relief of real estate taxes on real estate purchased by the University on a pro rata basis for the period of time the University own said property during the taxable year provided the sellers do not agree to pay the taxes for the entire year, as provided by Tennessee Code Annotated, Section 67-64~~5~~, which is in the following words and figures, to-wit:

"Proration of real property tax lien on an entire assessed area acquired by a Government agency-When all of the area which is assessed as a single unit by the tax assessor of any political subdivision is acquired in its entirety by the United States government, the state of Tennessee, any political subdivision of the state of Tennessee, or any agency thereof, any lien for property taxes assessed by said political subdivision for the year in which said property is so acquired shall be released on the approval of the tax assessor of the political subdivision assessing such taxes with respect to that portion of said taxes representing the remainder of the calendar year after the date of the instrument of conveyance by the property owner, or after the date of the entry of an order of possession if said property is acquired by condemnation and said property owner shall be relieved of all personal liability for said portion of said taxes," and

WHEREAS, it appears that the University has purchased certain real estate in the taxable year 1969 and 1970, and has agreed to assume that portion of the year's taxes for which it owned said real estate and the Sellers being responsible for the pro-rata portion of taxes for the portion of the year which they owned said property.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY QUARTERLY COURT OF WEAKLEY COUNTY, TENNESSEE, in regular session duly assembled that the Trustee of Weakley County, Tennessee, be and he is hereby authorized and directed to prorate the taxes on all real estate purchased by the University of Tennessee during the year 1969 and 1970, and to collect the pro rata taxes, interest and penalty due from the respective sellers and that said trustee be relieved or credited with the pro rata tax, interest and penalty on said real estate for that portion of the year it was owned by the University of Tennessee of which is more particularly listed as follows:

Purchased	Dist.	Owner/Seller	Property tax	Seller's Portion	Univ-Portion
5/16/69	2	Floyd Burdette	Lot \$117.69	4 $\frac{1}{2}$ Mos. \$42.97	7 $\frac{1}{2}$ = 74.29
5/16/69	2	Mrs. Edna Burdette	58.30	4 $\frac{1}{2}$ Mos. = 21.87	7 $\frac{1}{2}$ mos = 36.43
7/8/69	2	H. B. Smith	Lot , 96.73	6mos 8 days = 50.52	5 mos 22 days = 46.21
7/22/69	3	May Collier	72.88	7 mos = 42.49	5 mos = 30.39
		Dawson 50A.			
7/22/69	2 =	Glenn S. Gallien	Lot 96.73	7 mos = 56.42	5 mos = 40.31
5/11/70	3	Jeff L. Parish	92.75	4mos & 11 days	6 mos & 19 days 58.97

Motion was made by Esq. Tom D. Copeland and seconded by Esq. W. H. Dudley that the foregoing resolution be approved by the Court. Upon being put to a voice vote, same carried