



State of Tennessee

PUBLIC CHAPTER NO. 863

HOUSE BILL NO. 601

By Representatives Williams, Daniel

Substituted for: Senate Bill No. 492

By Senator Bell

AN ACT to amend Tennessee Code Annotated, Title 7; Title 8; Title 21; Title 26; Title 35; Title 40; Title 66 and Title 67, relative to real property.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-2102, is amended by adding the following language at the end of subsection (b):

Notwithstanding this subsection (b), the lien does not attach to an easement appurtenant upon property that is a servient estate or to an easement in gross that was assessed separately from the property by either the county assessor of property or the office of state assessed properties in the office of the comptroller of the treasury.

SECTION 2. This act shall take effect on becoming a law, the public welfare requiring it, and shall apply to property taxes that become delinquent on or after the effective date of this act.

HOUSE BILL NO. 601

PASSED: April 18, 2018



BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES



RANDY MCNALL
SPEAKER OF THE SENATE

APPROVED this 3rd day of May 2018



BILL HASLAM, GOVERNOR