



# County Technical Assistance Service

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## Trust Estates

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Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily 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 e-Li material.

Sincerely,

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## Table of Contents

Trust Estates .....	3
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## Trust Estates

**Reference Number:** CTAS-1527

Every trust estate is entitled to the same exemption as if owned by a single taxpayer.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-5-202.

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