



County Technical Assistance Service

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Housing Authorities

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

Housing Authorities	3
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Housing Authorities

Reference Number: CTAS-1531

The property of housing authorities is exempt from all taxes and special assessments of the state or any county, city, town, or metropolitan government. In lieu of such taxes or special assessments, a housing authority must agree to make payments to the county, city, town, or metropolitan government for services, improvements or facilities furnished by the county, city, town, or metropolitan government for the benefit of a housing project owned by the housing authority. In no event may these payments exceed the estimated cost to the county, city, town, or metropolitan government of the services, improvements or facilities furnished.¹

The bonds or notes issued by a housing authority, together with the interest thereon and the income therefrom, are exempt from all taxes.²

¹T.C.A. § 67-5-206(a).

²T.C.A. § 67-5-206(b).

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