



# County Technical Assistance Service

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## Right-of-ways and Other Easements

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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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## Right-of-ways and Other Easements

**Reference Number:** CTAS-1987

An easement is an interest in land that is owned by another entity that entitles its holder to a specific limited use or right. Right-of-ways and other easement rights for which the county did not incur a cost are not required to be capitalized. If the easements were paid for by the county, they should be capitalized by actual or estimated historical cost.

Example:

Blue County has right-of-ways for a certain distance on both sides of all county roads. The county did not pay for these easement rights and private property owners that live next to the roads actually pay property taxes on the land under the roads. Since Blue County did not pay for these easement rights and the rights would cease if the road was taken off the county road list (i.e. no longer a county asset), management has decided not to capitalize these easements as infrastructure

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