



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

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Chapter XI - Taxation

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained 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 CTAS website material.

Sincerely,

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Chapter XI - Taxation

Assessor of Property

Private Acts of 1939 Chapter 146

SECTION 1. That in counties of this State having a population of not less than 4,030, nor more than 4,040 by the Federal Census of 1930, or any subsequent Federal Census, there is hereby created the office of County Tax Assessor. At the regular election, 1940, there shall be elected by the qualified voters in counties to which this act applies some person as Tax Assessor, who shall hold office for a period of four years from and after September 1, next following his election and until his successor shall be elected and qualified. Until September 1, 1940, Dick Hinkle is hereby named as such Tax Assessor. Any vacancies occurring whatsoever in the office of Tax Assessor shall be filled by the Quarterly County Court but the term of the person so appointed shall expire on September 1, next following the first election for county officials after such vacancy.

SECTION 2. That the duties of such Tax Assessor shall be those as now prescribed by Sections 1340-1480, inclusive, of the Code of Tennessee. His salary shall be \$400.00 per annum, payable in equal monthly installments from the treasury of counties to which this Act applies. The Tax Assessor shall, within thirty days after his appointment or election, qualify by taking an official oath before the clerk of the court in counties to which this Act applies.

As amended by: Private Acts of 1939, Chapter 361

COMPILER'S NOTE: The salary is now regulated by general law. See [Tennessee Code Annotated §8-24-102](#) for the general law on compensation. For additional compensation information, see [Tennessee Code Annotated §67-1-508](#).

SECTION 3. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 2, 1939.

Private Acts of 1981 Chapter 29

SECTION 1. Section 1 of Chapter 2 of the Private Acts of 1935, Extra Session, as amended by Chapter 298 of the Private Acts of 1947, Chapter 90 of the Private Acts of 1965, and Chapter 22 of the Private Acts of 1977 is amended by deleting the third paragraph in its entirety and substituting instead the following new paragraph:

It shall be the duty of the County Tax Assessor to assess for purposes of taxation all taxable property within the boundaries of Lynchburg. Such assessment, together with the tax rate thereon, shall be maintained by the City Recorder of the Town of Lynchburg, and the City Recorder shall be responsible for the collection of property taxes levied by the town. However, the City Commission of Lynchburg may, by ordinance, designate the County Trustee of Moore County as tax collector of the Town of Lynchburg and such ordinance shall designate any fee to be paid the County Tax Assessor for such collection. The Mayor, Treasurer and Recorder shall each be paid the sum of one hundred dollars (\$100) each month, which shall be compensation in full for their services as officials of the Town of Lynchburg.

SECTION 2. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Board of Commissioners of the Town of Lynchburg before July 1, 1981. Its approval or nonapproval shall be proclaimed by the presiding officer of the Board of Commissioners and certified by him to the Secretary of State.

SECTION 3. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 2.

Passed: March 4, 1981.

Litigation Tax

Private Acts of 1982 Chapter 318

SECTION 1. Chapter 79 of the Private Acts of 1967 is hereby repealed.

SECTION 2. There is hereby imposed, pursuant to Tennessee Code Annotated, Section 67-4101(b), a special privilege tax on litigation in Moore County, Tennessee. Such privilege tax on all civil cases shall be five dollars and twenty-five cents (\$5.25) or an amount equal to the state litigation tax on civil cases as provided in Tennessee Code Annotated, Section 67-4102 Item J, whichever is greater. Such privilege tax on all criminal cases shall be fifteen dollars (\$15.00) or an amount equal to the state litigation tax on criminal cases as provided in Tennessee Code Annotated, Section 67-4102 Item J, whichever is greater.

SECTION 3. The clerks of the various courts who are required to collect the state litigation tax shall also collect the county litigation tax hereby imposed. The clerk shall collect the tax hereby imposed in the same manner as the state litigation tax and shall be liable for the taxes so imposed. The privilege tax imposed by this act shall be subject to the same exceptions as are granted by general law to the state privilege tax and shall, therefore, not be collected on original proceedings in a juvenile court or on any hearing before the Tennessee court of the judiciary.

SECTION 4. When any part of the costs in any case has been collected, after payment of any state litigation tax accrued thereon, the amount necessary for the payment of the tax hereby imposed shall be next applied thereto before applying any of the amount collected as cost to any other funds or items of cost.

SECTION 5. The proceeds of the tax hereby imposed shall be deposited in the county general fund from which expenditures can be made by the County Executive upon authorization by the Board of County Commissioners.

SECTION 6. This act shall have no effect unless it shall be approved by a two-thirds (2/3) majority of the Board of County Commissioners of Moore County at its next regular meeting following the passage of this act. Its approval or nonapproval by that body shall be certified by the presiding officer to the Secretary of State.

SECTION 7. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon the first day of the month after being approved as provided in Section 6.

Passed: April 7, 1982.

Pauper Tax

Private Acts of 1935 Chapter 560

SECTION 1. That in all Counties of this State having a population of not less than 4,030, nor more than 4,045 by the Federal Census of 1930, or any subsequent Federal Census, the Quarterly County Courts of such County shall have the right to levy against all the taxable property located in said County such tax as may in the opinion of said Quarterly County Court be necessary and proper to enable said County to defray the expenses of maintaining and relieving paupers in said County and also to enable said County to defray the maintenance, care and upkeep of such citizens as may be insane whether confined in State institutions or otherwise. Said tax shall be collected in the same manner and at the same time as other taxes are now collected by law and the bond of the County Trustee shall be liable therefor.

SECTION 2. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: April 17, 1935.

Taxation - Historical Notes

Assessor of Property

The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the assessor in Moore County. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1911, Chapter 353, provided that in Moore and Coffee Counties, there was to be a District Tax Assessor for each civil district, to be elected by the voters every two years. The office of County Tax Assessor was abolished.
2. Private Acts of 1923, Chapter 634, repealed the 1911 act as it applied to Moore County, and created the office of County Tax Assessor. The Assessor was to be elected by the voters of Moore County for a four year term, to be paid \$400 annually, and could not succeed himself in office. The tax assessor was required to have each taxpayer fill out a schedule of his property. The salary

of the assessor was raised to \$500 per annum by an amendment in Private Acts of 1925, Chapter 51. The Census figures used in the act were corrected by Private Acts of 1929, Chapter 299, which was amended by Private Acts of 1931, Chapter 439, which provided that the tax assessor could succeed himself and that he was to receive his salary in monthly installments. These acts were repealed by Private Acts of 1935, Chapter 95.

3. Private Acts of 1943, Chapter 430, set the assessor's annual salary at \$600. This was amended by Private Acts of 1947, Chapter 648, to raise the salary to \$700 per annum.
4. Private Acts of 1947, Chapter 298, made it the duty of the County Tax Assessor to assess the taxable property within the town of Lynchburg. Prior to this Act it was the responsibility of the Lynchburg City Recorder under Private Acts of 1935 (Ex. Sess.), Chapter 2. Private Acts of 1965, Chapter 90, returned this responsibility to the Town Tax Assessor.
5. Private Acts of 1951, Chapter 80, set the salary of the tax assessor at \$900 annually.
6. Private Acts of 1957, Chapter 383, was an act setting the annual salaries of a number of Moore County officials, among them the assessor, who was to receive \$1,200. This act did not gain local approval, however, and never became an operative law.

Taxation

The following is a listing of acts pertaining to taxation in Moore County which are no longer effective. Also referenced below is an act which repeals prior law without providing new substantive provisions.

1. Private Acts of 1933, Chapter 475, validated the issuance of special warrants by the Moore County Quarterly Court. These warrants were to be used to refund to taxpayers in Moore County the amounts they had paid under an illegal tax levy of 55¢ known as a "special county tax" in 1930. This tax was declared invalid by the chancery court in the case of *Motlow v. Moore County*. The legislature in Private Acts of 1935, Chapter 224, directed the Moore County Quarterly Court to repay to the taxpayers involved in that case the legal expenses they had incurred having the tax levy declared invalid. This was amended by Private Acts of 1935, Chapter 416, to give the same duty to the Board of County Commissioners.
2. Private Acts of 1935, Chapter 97, provided that members of the Board of Equalization in Moore County were to be elected by the voters of the civil districts they represented, rather than by the county at large, and their term was set at two years.
3. Private Acts of 1967-68, Chapter 79, levied a litigation tax of \$1.50 as part of the costs in all civil and criminal actions brought in the General Sessions Court and all civil actions brought in the County Court. For the Circuit and Chancery Courts, the tax was \$3. A tax of \$1.50 was levied on any appeal de novo to the Circuit or Chancery Courts. The tax would be used exclusively for improvements and repair of the court facilities and jail. This Act was repealed by Private Acts of 1982, Chapter 318.

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