



County Technical Assistance Service  
INSTITUTE for PUBLIC SERVICE

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# Chapter XI - Taxation

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Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

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## Chapter XI - Taxation

### Assessor of Property

#### Private Acts of 1961 Chapter 147

**SECTION 1.** That whenever the County Court of Lincoln County, Tennessee has employed any agency to perform an equalization program on the real property of said County and such agency has certified the results of that program back to the County Court of said County, then the County Court of said County shall certify such results to the County Board of Equalization. The evaluations set forth in such program shall be presumptive evidence of the values of the properties contained therein to be considered by the said Board along with all other evidence as to the value to be placed on said program by said Board.

**SECTION 2.** That in the event the Tax Assessor, County Judge or any County taxpayer appeals any assessment made by the County Board of Equalization, then the State Board of Equalization shall accept said value set up under the appraisal program as prima facie evidence of the taxable value of said real property.

**SECTION 3.** That before any assessment of any agency employed by Lincoln County, Tennessee to perform an equalization program shall become effective that notice shall be given to the taxpayer or taxpayers of Lincoln County, Tennessee by regular mail or publication made in a newspaper published in the town of Fayetteville, Tennessee, notifying the said taxpayer or taxpayers that their property has been re-evaluated.

**SECTION 4.** That all laws or parts of laws in conflict with this law be and the same are hereby repealed.

**SECTION 5.** That this Act shall become effective upon the approval or same by two-thirds of the Quarterly County Court of Lincoln County, Tennessee as provided by law. The approval or non-approval of said Act shall be proclaimed by the presiding officer of said County and shall be certified by him to the Secretary of State, the public welfare requiring it.

**SECTION 6.** That this Act shall take effect from and after its passage and approval, as hereinabove set out, the public welfare requiring it.

PASSED: February 23, 1961

#### Private Acts of 1961 Chapter 148

**SECTION 1.** That since the County Court of Lincoln County, has inaugurated or set up a system of keeping records in the Office of the Tax Assessor in said County, that when such system has been approved by the State Comptroller that said system may not be changed, altered or abolished without the approval of the State Comptroller.

**SECTION 2.** That all laws or parts of laws in conflict with this law are hereby repealed.

**SECTION 3.** That this Act shall become effective upon the approval of same by two-thirds of the Quarterly County Court of Lincoln County as provided by law. The approval or non-approval of said Act shall be proclaimed by the presiding officer of said County Court and shall be certified by him to the Secretary of State, the public welfare requiring it.

**SECTION 4.** That this Act shall take effect from and after its passage and approval, as hereinabove set out, the public welfare requiring it.

PASSED: February 23, 1961.

#### Private Acts of 1963 Chapter 41

**SECTION 1.** Any person or persons desiring to erect or have erected, constructed, reconstructed or placed, any building or structure in Lincoln County, or any person or persons desiring to alter or have altered any existing building or structure in Lincoln County, where the value of such new building, structure or alteration will exceed the sum of two thousand five hundred dollars (\$2,500), shall first apply to the property assessor and shall contain the following information: (1) whether the proposed work is to be new construction or the alteration of an existing structure; (2) The location or address of the proposed construction or alteration; (3) The identity of the owner or owners of the premises; (4) The cost of the completed structure in the case of new construction or in the case of the alteration of such an existing structure, the value of such structure before and after such alteration; and (5) Such other information as

the property assessor shall prescribe.

Upon proper application, duly filed, the property assessor shall then issue a building permit and shall take note of the fact of such erection, construction, reconstruction, or alteration for his tax records. The property assessor may charge a fee of five dollars (\$5.00) for the issuance of such permit if the county legislative body so directs.

No new or additional property tax shall be assessed against such premises unless and until the same are complete or at least completed to the extent that they are habitable or may be put to use. However, in the case of the alteration of an existing structure not therefor on the tax books of the county, or against which no property tax has been assessed, the property assessor is not precluded from assessing such structure at its value before such alteration is completed and subsequently increasing the assessment upon completion of such alteration, so as to include the value thereof.

As amended by: Private Acts of 1993, Chapter 71

**SECTION 2.** That this Act shall not apply to the erection, construction or alteration of buildings or other structures in cities requiring permits for the same, providing that copies of such permits are made available to the office of the property assessor.

**SECTION 3.** Violation of the provisions of this act shall be punishable, upon conviction thereof by a fine of not less than fifty dollars (\$50.00) nor more than one hundred dollars (\$100.00), plus costs.

As amended by: Private Acts of 1993, Chapter 71

**SECTION 4.** That this act shall have no effect unless the same shall have been approved by two-thirds vote of the quarterly county court of any county to which it may apply on or before the next regular meeting of such quarterly county court occurring more than thirty days after its approval by the Chief Executive of this State, or after its otherwise effective date. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve, and shall be certified by him to the Secretary of State.

**SECTION 5.** That this Act shall be effective from and after its passage, the public welfare requiring it, but the provision thereof shall not become operative until validated as provided in Section 4 herein.

PASSED: February 15, 1963.

## Private Acts of 1985 Chapter 13

**SECTION 1.** That every conveyance in writing of real property located within Lincoln County, except mortgages and deeds of trust, shall be presented to the Assessor of Property for notation of the change or changes in ownership occasioned by the conveyance, as well as such other information as will enable the Assessor to keep current records in his office, to the end that all real estate shall be assessed for taxation in the name of the true owner or owners or in the name of the person or persons responsible for the payment of the taxes. Upon receipt the Assessor shall stamp or note on the writing that such conveyance has been presented to the Assessor.

**SECTION 2.** No conveyance of real property, except mortgages and deeds of trust, shall be recorded by the Lincoln County Register unless it bears a stamp or notation evidencing that such conveyance has been presented to the Assessor.

**SECTION 3.** Failure of the Assessor or Register to comply with the provisions of this Act shall constitute a misdemeanor in office.

**SECTION 4.** In the event any section or part of any section or application of this Act shall be held invalid, the remainder of the Act shall not be invalidated but shall remain in full force and effect.

**SECTION 5.** This Act shall become effective when the same shall have been approved by the county legislative body of Lincoln County by a vote of not less than two-thirds (2/3). Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by the presiding officer to the Secretary of State.

**SECTION 6.** For the purposes of approving or rejecting the provisions of this Act, it shall become effective upon becoming law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided by Section 5 hereof.

PASSED: March 4, 1985

## Hotel/Motel Tax

## Private Acts of 1986 Chapter 192

**SECTION 1.** As used in this Act unless the context requires otherwise:

- (a) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust receiver, trustee, syndicate, or any other group or combination acting as a unit.
- (b) "Hotel" means any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist courts, tourist camp, tourist cabin, motel or any place in which rooms, lodging or accommodations are furnished to transients for a consideration.
- (c) "Occupancy" means the use or possession or the right to use or possession of any room, lodging, or accommodations in a hotel for a period of less than thirty (30) continuous days.
- (d) "Transient" means any person who exercises occupancy or is entitled to occupancy of any rooms, lodgings, or accommodations in a hotel room for a period of less than thirty (30) days.
- (e) "Consideration" means the consideration charged, whether or not received, for the occupancy in a hotel valued in money whether to be received in money, goods, labor, or otherwise, including all receipts, cash, credits, property and service of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the person is complimentary from the operator and no consideration is charged or received from any person.
- (f) "Operator" means the person operating the hotel whether as owner, leasee, or otherwise.
- (g) "Tax collection official" means the County Clerk of the County.
- (h) "Tourism" means the planning and conducting of programs of information and publicity designed to attract to the county tourists, visitors and other interested persons from outside the area and also encouraging and coordinating the efforts of other public and private organizations or groups of citizens to publicize the facilities and attractions of the area for the same purposes. It also means the acquisition, construction, and remodeling of facilities useful in the attraction and promoting of tourist, conventions, and recreational business.

**SECTION 2.** The legislative body of Lincoln County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel by a transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. The rate of the tax shall be set annually at or before the July term by the county legislative body. The tax is a privilege upon the transient occupying the room and is so collected and distributed as hereinafter provided.

**SECTION 3.** Such tax shall be added by each and every operator to each invoice prepared by the operator for the occupancy of his hotel, such invoice to be given directly or transmitted to the transient a copy thereof filed by month and retained as provided by Section 7 hereof.

**SECTION 4.** (a) The tax hereby levied shall be remitted by all operators who lease, rent, or charge for any rooms to the County Clerk not later than the 20th of each month next following collection from the transient. The operator is required to collect the tax from the transient at the time of the presentation of the invoice for occupancy, whether prior to, during or after occupancy, as may be the custom of the operator. The obligation to the county entitled to such tax shall be that of the operator. (b) For the purpose of compensating the operator in accounting for and remitting the tax levied by this Act, the operator shall be allowed two percent (2%) of the amount of the tax due and accounted for and remitted to the County Clerk in the form of a deduction in submitting his report and paying the amount due by him, provided the amount due was not delinquent at the time of payment.

**SECTION 5.** No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will be added to the rent, or that, if added, any part will be refunded.

**SECTION 6.** Taxes collected by an operator which are not remitted to the County Clerk on or before the due dates are delinquent taxes from the due date at a rate of eight percent (8%) per annum, and in addition for penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent. Such interest and penalty shall become a part of the tax herein required to be remitted. Willful refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is hereby declared to be unlawful and shall constitute a misdemeanor. Any fine levied herein shall be applicable to each individual transaction involving lodging services paid by a customer to the operator in those cases when the operator fails or refuses to pay the tax payable.

**SECTION 7.** It is the duty of every operator liable for the collection and payment of any tax imposed by this Act to keep and preserve for a period to three (3) years all records necessary to determine the amount of such tax, which records the tax collection official shall have the right to inspect at all reasonable times.

**SECTION 8.** In administering and enforcing the provisions of this Act, the tax official shall have as additional power the powers and duties with respect to collection of taxes provided in Title 67 of the Tennessee Code Annotated or otherwise provided by law. Upon any claim of illegal assessment and collection, the taxpayer shall have the remedy provided in the Tennessee Code Annotated Section 67-1-912, it being the intent of this act that the provisions of law which apply to the recovery of taxes illegally assessed shall apply to the tax collected under the authority of this Act; provided, the tax collection official possess those powers and duties as provided in Tennessee Code Annotated, Section 67-1-707, with respect to adjustment and settlement with taxpayers of all the errors of taxes collected by him under the authority of this Act and to direct the refunding of same. Notice of any tax paid under protest shall be given the tax collection official, and suit for recovery shall be brought against the tax collection official.

**SECTION 9.** The proceeds from this tax levied herein shall be retained by the county government and placed in the county general fund.

**SECTION 10.** The tax collected by the County Clerk shall be remitted by him to the county trustee for distribution in accordance with the terms of this Act and the laws of the State of Tennessee.

**SECTION 11.** The tax herein levied shall be in addition to all other taxes levied or authorized to be levied whether in the form of excise, license, or privilege taxes, and shall be in addition to all other fees and taxes now levied or authorized to be levied.

**SECTION 12.** If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to that end the provisions of this Act are declared to be severable.

**SECTION 13.** This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Lincoln County. Its approval or non-approval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

**SECTION 14.** 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 on the first day of the month following its approval as provided in Section 13.

PASSED: May 15, 1984.

## Litigation Tax

### Private Acts of 1969 Chapter 142

**SECTION 1.** That a litigation tax not to exceed five dollars and twenty-five cents (\$5.25) in all civil actions and ten dollars (\$20.00) in all criminal actions shall be taxed as part of the costs in cases instituted.

As amended by: Private Acts of 1982, Chapter 317  
Private Acts of 1987, Chapter 46

**SECTION 2.** That the clerk of said courts shall collect such litigation tax and pay same to the Trustee of Lincoln County, Tennessee. The county legislative body of Lincoln County shall have exclusive power to designate how such funds shall be spent.

As amended by: Private Acts of 1987, Chapter 46

**SECTION 3.** That all expenditures made from the said fund shall be made by the County Judge upon the approval and authorization of the Quarterly County Court of Lincoln County, Tennessee, for the purpose herein specified.

**SECTION 4.** That this Act shall have no effect unless approved by a two-thirds (2/3) vote of the Quarterly County Court of Lincoln County, Tennessee. The approval or non-approval shall be proclaimed by the presiding officer and certified to the Secretary of State.

**SECTION 5.** That this Act shall take effect from and after its passage and ratification as provided for in Section 4, the public welfare requiring it.

PASSED: May 6, 1969.

# Motor Vehicle Tax

## Private Acts of 1979 Chapter 79

**SECTION 1.** For the privilege of using the public roads and highways, except state-maintained roads, in Lincoln County, Tennessee, there is levied upon motor-driven vehicles and motorcycles (but excluding motor-driven bicycles and scooters) and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines, or other vehicles or machines not usually used for operation upon public highways or roads, and except all motor-driven vehicles by any governmental agency or governmental instrumentality, a special privilege tax for the benefit of such County, which tax shall be in the amount of Twenty-Five Dollars (\$25.00) for each such motor-driven vehicle.

This tax applies to, is a levy upon, and shall be paid on each motor-driven vehicle, the owner of which lives within, or usually stays within, or who operates such a motor-driven vehicle on, over, or upon the streets, roads, or highways of said county, state-maintained roads excluded, for a period of as many as thirty (30) days, during any year hereafter.

It shall be and is hereby declared a misdemeanor and punishable as such for any owner of a vehicle to operate any motor-driven vehicle over the streets, roads, or highways of such county, state-maintained roads excluded, without the payment of the tax herein provided having been made as herein required, prior to such operation thereof. Provided further that nothing in this Act shall be construed as permitting and authorizing the levy of and the collection of a tax against non-residents of the County to which this Act applies and to owners of such vehicles using the streets, roads, and highways of such county, who live or reside without the bounds of said county, but who do not come within the provisions of this Act, and within a reasonable construction of the provisions thereof.

**SECTION 2.** The tax herein levied shall be paid to and collected by the County Clerk of Lincoln County, who shall collect this tax at the same time he collects the state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this State. The Clerk of Lincoln County shall not issue to a resident of such county a State license for the operation of a motor-driven vehicle taxable hereunder unless, at the same time, such owner shall purchase the license or pay the privilege tax levied hereunder, for the operation of each of his motor-driven vehicles under the provisions of this Act.

Payment of the privilege tax imposed hereunder shall be evidenced by a receipt issued in duplicate by the Clerk, the original of which shall be kept by the owner of the motor-driven vehicle, and by a decal or emblem, also issued by the Clerk, which decal or emblem shall be displayed by affixing the same on and to the lower right-hand side of the windshield of the motor-driven vehicle for which same was issued. (Provided, however, that the privilege tax decal or emblem for motorcycles, shall be placed on the top portion of the gasoline tank, but if such tank is not visible, then the decal or emblem shall be placed on any prominent and visible portion of said vehicle.)

The design of the decal or emblem shall be determined by the Clerk. The expense incident to the purchase of such decals and emblems herein required as well as the expense of obtaining proper receipts and other records necessary for the performance of the duties herein and hereby incumbent upon the Clerk shall be paid from the general funds of the County.

The privilege tax or wheel tax herein and hereby levied, when paid together with full, complete and explicit performance of and compliance with all provisions of this Act by the owner, shall entitle the owner of the motor-driven vehicle for which said tax was paid and on which the decal or emblem has been affixed as herein provided, to operate this vehicle over the streets, roads and highways of the county from the date of purchase until the expiration of the state registration in each year. There will be a grace period as set forth in Tennessee Code Annotated, Section 59-404, for the renewal and purchase of new emblems. When a motor-driven vehicle becomes taxable under the terms and provisions of this Act at a later date than the last day of the grace period set forth in Tennessee Code Annotated, Section 59-404, of each year, the same proportionate reduction shall be made as to the cost of the privilege tax or wheel tax, or the amount to be paid into the hands of the Clerk therefor, as is now made in the issuance of the privilege tax payable to the State of Tennessee and collected by the Clerk, under the provisions of the general laws of this State.

For his services in collecting the aforesaid tax and in issuing the receipt therefor and delivering the decal or emblem to the owner, the Clerk shall be entitled to a fee of seventy-five (75¢) cents. The Clerk will faithfully account for, make proper reports of, and pay over to the Trustee of the county at monthly intervals, all funds paid to and received by him for the aforesaid privilege tax or wheel tax. It shall be and is hereby declared a misdemeanor and punishable as such for any motor-driven vehicle, taxable hereunder, to be driven or impelled over or upon the streets, roads, or highways of the county to which

this Act is applicable, state-maintained roads excluded, without payment of this privilege tax levied hereunder and without full and complete compliance with all provisions hereof.

In the event any motor-driven vehicle for which the privilege tax or wheel tax has been paid and the emblem or decal issued and placed thereon, becomes unusable, or is destroyed or damaged to the extent that this motor-driven vehicle can no longer be operated as such, and the owner ceases to operate same on the public roads, streets, or highways of said county, or in the event the owner transfers the title to the motor-driven vehicle, and completely removes therefrom and destroys the emblem or decal issued and placed thereon or affixed thereto, and the owner makes proper application for the issuance of a duplicate decal or emblem to be used by him on the same or on another motor-driven vehicle for the unexpired term for which the original decal or emblem was issued, and the Clerk is satisfied that this owner is entitled to the issuance of such a duplicate decal or emblem, and the owner is entitled to the issuance of such a duplicate decal or emblem, and the owner pays into the hands of the Clerk the sum of seventy-five cents (75¢) Clerk fee and One Dollar (\$1.00) for the decal, the Clerk will then issue to such owner a duplicate receipt, cancelling the original receipt delivered to him by the owner, and will deliver to the owner a duplicate decal or emblem, which shall be affixed to the motor-driven vehicle for which it is issued, as hereinabove provided, and this shall entitle the owner to drive the vehicle on the streets, roads, and highways of such county until the expiration of state registration on that vehicle. Likewise, in the event a decal or emblem becomes obliterated, erased, or defaced, or is destroyed under the provisions of this Act, and is therefor illegible and unusable by the owner, upon proper application made by the owner and filed with the Clerk, showing such circumstances and facts to be true, then the Clerk, upon receipt from the owner of seventy-five (75¢) cents, any issue and deliver to the owner a duplicate decal or emblem.

**SECTION 3.** The tax levied under this Act shall become effective beginning with motor vehicle registrations or renewals made after June 30, 1979, and shall be paid when each registration or renewal of registration is made each year.

**SECTION 4.** The proceeds of the tax to be imposed by this Act shall be collected by the Clerk and paid over by him to the Lincoln County Trustee, who shall distribute the proceeds on the following basis:

(1) 50% of the proceeds of the tax herein imposed shall be used exclusively to retire the outstanding school bonds of said county.

(2) 50% of the proceeds of the tax herein imposed shall be used for the maintenance and repair of bridges and roads in Lincoln County as directed by the county legislative body or at the discretion of the county legislative body for retirement of bonds or other indebtedness incurred for the purpose of maintenance and repair of roads and bridges in said county; or for such other purposes as are directed by resolution of said county legislative body.

**SECTION 5.** Any person violating the provisions of this Act, or of any part thereof shall, upon conviction, be fined not less than Twenty-Five Dollars (\$25.00) nor more than Fifty Dollars (\$50.00).

**SECTION 6.** It is the intent of the General Assembly of the State of Tennessee, that this Act be construed as a measure providing for additional revenue for the county affected.

**SECTION 7.** This Act shall have no effect unless it is approved by a majority of the number of qualified voters of Lincoln County voting in an election on the question of whether or not the Act should be approved. Not less than thirty (30) days nor more than eighty (80) days after this Act becomes law, the County Election Commission of Lincoln County shall call an election for Lincoln County. The ballots used in the election shall have printed on them the substance of this Act and voters shall vote for or against its approval. The votes cast on the question shall be canvassed and the results proclaimed by the County Election Commissioners and certified by them to the Secretary of State as provided by law in the case of General Elections. The qualifications of voters voting on the question shall be the same as those required for participation in general elections. All laws applicable to general elections shall apply to the determination of the approval or rejection of this Act. The cost of the election shall be paid by Lincoln County.

**SECTION 8.** This Act is declared severable in construction, it being the legislative intent, hereby expressed that should any section or provision of said Act be declared unconstitutional by a court of competent jurisdiction, such Act would have been passed without the unconstitutional parts thereof.

**SECTION 9.** 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 July 1, 1979.

PASSED: April 5, 1979.

# 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 Lincoln County. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1919, Chapter 566, stated that the Tax Assessor in Lincoln County, identified by the use of the 1910 Federal Census figures, would be paid the sum of \$2,000 per year as compensation for his services, payable annually on July 1 of each year; provided, that the work of the Tax Assessor has been completed, but, if the work of the Tax Assessor has not been completed, the compensation will not be paid until it is. The salary will be paid out of the regular funds of the county on the warrant of the County Judge, or Chairman.
2. Private Acts of 1927, Chapter 686, made it the duty of the Tax Assessor of Lincoln County to keep one office open at the Courthouse during reasonable business hours where he, or a deputy, would be present to discharge the duties of the office. The Tax Assessor would also be on hand at each of the voting precincts, either in person or by deputy, once each year to meet with the people of that precinct for the purpose of assessing taxes, property, and polls, after at least ten days notice of such meeting had been given. All persons not on hand at the voting precinct were required to go to the office of the Tax Assessor for the same purposes within the time established by law. It was the duty of the county court to furnish the Tax Assessor with an office and furnishings at the courthouse. This act was repealed by Chapter 68, Private Acts of 1935.
3. Private Acts of 1933, Chapter 360, stated that the Quarterly Court of Lincoln County shall fix the compensation of the County Tax Assessor at its regular January, or April, term which salary shall not be less than \$1,000 nor more than \$2,000 per year, which sum shall include all allowances for deputy tax assessors.
4. Private Acts of 1935, Chapter 68, expressly repealed Chapter 686, Private Acts of 1927, which regulated to some degree the activities of the office of Tax Assessor in Lincoln County.
5. Private Acts of 1953, Chapter 75, provided that the Tax Assessor of Lincoln County would be paid \$3,000 per year in equal monthly installments out of the regular funds of the county.
6. Private Acts of 1963, Chapter 42, amended Chapter 75, Private Acts of 1953, by increasing the salary of the Tax Assessor of Lincoln County from \$3,000 to \$7,000 per year. This act was allegedly repealed by Chapter 252, Private Acts of 1963, below, but that act was rejected by the Quarterly County Court and never became a law, but there is no printed evidence that this act was ever considered by the Quarterly County Court since it was supposed to be repealed by Chapter 252 of this same year. The Home Rule Amendment to the State Constitution would necessitate the approval of Chapter 42 before it became a law.
7. Private Acts of 1963, Chapter 252, amended Chapter 75, Private Acts of 1953, by increasing the salary of the Tax Assessor from \$3,000 to \$7,000 and specifically repealed Chapter 42, Private Acts of 1963, but this act was rejected by the Quarterly Court of Lincoln County thus becoming null and void for all purposes.

## **Taxation**

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

1. Acts of 1813, Chapter 43, Section 10, was the authority for the commissioners appointed to lay off the town of Fayetteville in Lincoln County to lay a tax on each retail store, hawker, and peddler doing business in the city which was not to exceed the sum of \$5.00.
2. Acts of 1870-71, Chapter 50, authorized the counties and the cities of Tennessee to levy taxes for county and municipal purposes in the following manner (1) that all taxable property be taxed according to its value upon principles established in regard to state taxation, and (2) the credit of no county or city shall be loaned or given to any person, firm, or corporation, unless a majority of the Quarterly County Court shall first agree to submit the question to a referendum vote of the people and that the referendum be carried in favor then by no less than three-fourths majority. Some counties exempted themselves from the three-fourths margin of approval in the referendum for the next ten years saying that a simple majority would suffice.
3. Private Acts of 1919, Chapter 657, levied a vehicle tax on all carts, buggies, surveys, wagons, traction engines, automobiles, and motorcycles in Lincoln County. The tax was levied in accordance with a schedule of amounts per type of vehicle set up in the act. The county court

clerk would collect the tax, register the vehicle and issue a tax to be placed on the conveyance showing the tax had been paid. Fines for violations ranged from \$5.00 to \$50.00 and the Sheriff and his deputies would enforce this law. This act was repealed by Chapter 76, Private Acts of 1935, Item 12, below, and was held to be constitutional against an attack of double taxation in Wilson v. State, 143 Tenn. 56, 224 SW 168 (1920), and was cited as the ruling case in a legislative procedural question posed in State v. Collier, 160 Tenn. 403, 23 S.W.2d 897. Private Acts of 1929, Chapter 558, amended Chapter 657, Private Acts of 1919, above, in Section 1, by reducing the tax on one-horse wagons from \$3.00 to \$2.00 and on all other types mentioned in the schedule the tax was reduced to \$2.00. The clerk must furnish a metal tag to everyone paying the tax to be placed on the particular vehicle which, if it is lost, the vehicle owner must replace at his expense.

4. Private Acts of 1931, Chapter 233, created the position of Delinquent Poll Tax Collector for all counties between the population range of 22,193 and 30,000 which would include Lincoln County. The Collector would be appointed by the County Judge or Chairman, to serve two year terms. All polls not paid by May 1, 1931, and by March 1 of every year thereafter were declared to be delinquent. The Trustee would compose a list of those unpaid on that date and give the same to the Delinquent Poll Tax Collector who would receive 70 cents plus the same fees for collecting as the Trustee. The list as compiled by the Trustee, constituted judgments against those on it and the Poll Tax Collector could issue distress warrants for the amount due. He must use only the receipt books furnished him by the Trustee, could inspect any payroll in the county or other records, issue summons for witnesses and conduct hearings. All monies collected hereinafter would be paid to the Trustee. This act was repealed, as amended, by Chapter 757, Private Acts of 1931.
5. Private Acts of 1931, Chapter 270, amended Chapter 657, Private Acts of 1919, which set up a vehicle tax in Lincoln County by adding a provision at the end of the second paragraph in Section 5 which authorized the county court clerk of Lincoln County to pay to the City Clerk of the cities all tax money generated by the payment of the vehicle tax by residents of corporate cities on vehicles used primarily within the boundaries of the above mentioned cities and towns. Cities were required to devote these funds to improving and repairing their streets and alleys. This act was repealed immediately by the one below.
6. Private Acts of 1931, Chapter 355, expressly, immediately, and entirely repealed Chapter 270, Private Acts of 1931, above, which would have shared the vehicular tax revenue with the incorporated cities and towns in Lincoln County.
7. Private Acts of 1931, Chapter 518, amended Chapter 223, Private Acts of 1931, in Section 2, by rewriting the first sentence to the effect that all poll taxes levied on eligible male citizens not paid by May 1, 1931, and by March 1 of the year following their due date thereafter were declared to be delinquent, and shall be turned over to the Delinquent Poll Tax Collector. Section 3 made it the duty of the collector to assess any person whom he finds to be delinquent where that person's name is on the Trustee's list or not and add the same to his rolls.
8. Private Acts of 1931, Chapter 757, repealed Chapter 223, Private Acts of 1931, as amended by Chapter 518, in its entirety.
9. Private Acts of 1933, Chapter 75, amended Chapter 657, Private Acts of 1919, Item 3, above, by adding a new Section setting up a privilege tax in Lincoln County on all wagons, traction engines, and automobiles, including trucks, which were used on public highways. The rates were \$2.00 for a wagon, \$5.00 for a traction engine, and \$3.00 for a car, or truck, all to be paid to the county court clerk. People who were liable for the tax could work it out on the public roads according to the schedule of days specified in this act but must notify county officials of their election to work and they would be assigned to some work area. Violators would be punished by fines and imprisonment at the discretion of the judge.
10. Private Acts of 1933, Chapter 258, seems to be a duplicate of Chapter 75, above, which levied new vehicular taxes in Lincoln County.
11. Private Acts of 1935, Chapter 76, expressly repealed Chapter 657, Private Acts of 1919, Item 3, above, in its entirety, as the same was amended.
12. Private Acts of 1949, Chapter 269, was the authority for the Quarterly Court of Lincoln County to levy a privilege tax by Resolution on the owners of motor vehicles operating in the county, taking into consideration the size, weight, and length of the particular vehicle. The tax would be payable to the county court clerk at the same time the State License was being sold and the State license shall not be issued to anyone in Lincoln County until this tax has been paid. The funds would be paid over to the Trustee who would apply the same to a special road and bridge fund. Failure to

do so would subject the offender to a fine. This act was repealed by the one following.

13. Private Acts of 1951, Chapter 113, repealed Chapter 269, Private Acts of 1949, Item 13, above, specifically.
14. Private Acts of 1984, Chapter 217, was the first hotel/motel privilege tax for Lincoln County. It has been superseded by Private Acts of 1986, Chapter 192, which is the current hotel/motel privilege tax.
15. Private Acts of 1985, Chapter 103, amended Private Acts of 1984, Chapter 217, primarily by directing that the funds raised by this act be used to enhance public education. This act was never acted upon by local government and its provisions are not included in the current hotel/motel privilege tax for Lincoln County.

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