



County Technical Assistance Service  
INSTITUTE for PUBLIC SERVICE

May 18, 2024

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## Chapter XI - Taxation

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Dear Reader:

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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

### Anticipation Notes

#### Private Acts of 1931 Chapter 548

**SECTION 1.** That counties having a population of not less than 26,050 or more than 26,080, according to the Federal Census of 1930, or any subsequent Federal Census, are hereby authorized to issue, from time to time, tax anticipation notes to be issued in anticipation of the tax levies of the county. These notes shall be issued through the Quarterly County Court at any regular or special session, in amount not to exceed 80% of the annual levy and said notes shall become due not later than one year from the date of their issuance. No note issued under the authority of this Act shall bear interest at a greater rate than 6% per annum, that is to say, cost for interest and discount on such notes shall not exceed 6% per annum. Both principal and interest on said notes shall be payable at such place as the County Chairman or County Judge acting with the County Court Clerk may designate; and such notes shall be signed by the County Chairman (or by the County Judge in the event there is a County Judge) to the credit of the County Trustee of said county and disbursed upon the order of the proper officials in the same manner as the taxes anticipated by the issuance of said notes.

**SECTION 2.** That this Act does not affect, repeal or modify any special Act, but is intended and designated as additional legislation to be used for the purpose named in said Act as herein provided.

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

Passed: June 23, 1931.

### Assessor of Property

### Registration of Deeds

#### Private Acts of 1965 Chapter 49

**SECTION 1.** That in counties in this State having a population of not less than 23,391 and not more than 23,400, by the Federal Census of 1960, or any subsequent Federal Census, it shall be the duty of the Tax Assessor to maintain and keep open an office during the regular business hours at the Courthouse, or at some convenient place in the county seat, at which office either the Tax Assessor or a deputy capable of discharging the duties of the office of Tax Assessor shall be present during office hours for the purpose of discharging the duties herein imposed upon such Tax Assessor. Office space, necessary furniture, equipment, and supplies shall be provided by the county, and it is hereby declared to be the duty of the Quarterly County Courts to such counties to provide such facilities, equipment and supplies.

**SECTION 2.** That every instrument conveying any interest in real property located within the county, except mortgages and deeds of trust, shall be presented at the office of the Tax Assessor of such counties wherein said property is located for notation by the Tax Assessor of the changes in ownership occasioned by said conveyance. Upon presentment of such instrument it shall be the duty of the Tax Assessor, or his deputy, to record the following information in a well-bound book: the names of the grantors; the names of the grantees; the number of acres or town lots; whether there are buildings, dwellings or other improvements on said property; whether the tracts or lots conveyed are all or a portion of the property previously assessed in the name of the grantor; the general boundaries of said property in relation to abutting or adjacent owners; and such other information as will enable the Tax Assessor to keep current records to the end that all real estate shall be assessed for taxation in the name of the true owner or the person responsible for the payment of the taxes.

**SECTION 3.** That no written conveyance of real property, except mortgages and deeds of trust, shall be received by the Register of Deeds of any county under this Act for registration unless it bears a stamp or notation indicating that such instrument has been presented to the Tax Assessor, together with the date of such presentment and the signature or initials of the Tax Assessor noted thereon.

**SECTION 4.** That the Tax Assessor is hereby authorized to appoint some person as Deputy Tax Assessor who may, under the supervision of the Tax Assessor, perform any of the acts or duties required of the Tax Assessor. The Tax Assessor shall be responsible for the compensation of any such deputy and the county shall not be authorized to pay any part of the deputy's compensation.

**SECTION 5.** That the person presenting the instrument to be recorded shall furnish the Tax Assessor the addresses of all grantees whose names appear in any instrument so presented.

As amended by: Private Acts of 1973, Chapter 27

**SECTION 6.** That the Tax Assessor shall devote his entire working time to the duties of his office.

**SECTION 7.** That the Tax Assessor shall, by regular periodic inspections in all parts of the county, keep himself advised in regard to improvements made to properties which result in increased value, decreases in value to properties caused by casualty losses, and all other matters and conditions affecting the value of all property within the county, so that he can maintain all taxable property within the county on the tax roll in the name of the true owner and at a proper evaluation proportioned to other like property.

**SECTION 8.** That failure of the Tax Assessor to comply with the provisions of this Act and the applicable provisions of the general law, shall constitute a waiver of compensation and subject him to removal from office as provided in Title 8, Chapter 27, Tennessee Code Annotated.

**SECTION 9.** That all general laws applicable to County Tax Assessors shall also apply to counties to which this Act is applicable, except as modified by this Act.

**SECTION 10.** That the provisions of this Act are severable and if any section, paragraph or sentence of this Act be held unconstitutional for any reason it is the express intent of the Legislature that such holding shall not invalidate the Act as a whole or any other portion of this Act, and that the same would have been enacted without such section, paragraph or sentence.

**SECTION 11.** That this Act shall have no effect unless the same shall be approved by a two-thirds vote of the Quarterly County Court of Haywood County at a regular or special meeting held not more than sixty days after its approval by the Chief Executive of the State. Its approval or non-approval shall be proclaimed by the County Judge and shall be certified by him to the Secretary of State.

**SECTION 12.** That the provisions of this Act, except those relating to its submission to the Quarterly County Court for approval or disapproval, shall take effect on June 1, 1965.

**SECTION 13.** That, except as provided above, this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 17, 1965.

## Building Permits

### Private Acts of 1974 Chapter 167

**SECTION 1.** Except for companies whose property is assessed by the Tennessee Public Service Commission, any owner or owners of real property in Haywood County who builds, erects, constructs or remodels, or who causes or allows to be built, erected, constructed or remodeled, any building or improvements upon their real property, where such construction or remodeling has a value of or costs two thousand dollars (\$2,000.00) or more, shall apply for building permits from the County Assessor of Property prior to the commencement of such construction or remodeling.

Such application shall be made in writing on a form or forms to be prescribed by the Assessor of Property and provided for him by the Quarterly County Court. The Assessor of Property shall charge a fee of five dollars (\$5.00) payable to the county trustees, for each permit issued.

**SECTION 2.** Failure to have such a permit as required by this act is a misdemeanor, punishable, upon conviction thereof by a fine of not less than two dollars (\$2.00) nor more than fifty dollars (\$50.00).

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

**SECTION 4.** For the purpose of approving this act as provided in Section 3, it shall take effect on becoming a law, the public welfare requiring it, but the other provisions of the act shall be effective only upon being approved as provided in Section 3.

Passed: January 16, 1974.

## Bridges and Levees

### Private Acts of 1951 Chapter 428

**SECTION 1.** That in all counties of this State with a population of not less than 27,650 and not more

than 27,750 by the Federal Census of 1940, or any subsequent census, that the Quarterly County Courts thereof at their discretion are hereby authorized to levy a tax not to exceed fifty (50¢) cents upon the One Hundred (\$100.00) Dollars worth of property for the purpose of maintaining, repairing and constructing bridges and levees in said counties. Said tax when levied shall be collected by the County Trustee as are other taxes and all disbursements from such fund shall be made upon the warrant of the County Highway Superintendent of said county but the same shall be countersigned by the County Judge before presentation to the County Trustee.

As amended by: Private Acts of 1951, Chapter 724

**SECTION 2.** That all prior proceedings of the Quarterly County Courts wherein levies and appropriations have heretofore been made for the purposes of maintaining, repairing and constructing bridges and levees on the public roads of said counties, are hereby ratified and confirmed and are declared to have and possess the same validity and effect as though the said County Court was legally authorized to so do in the first instance.

**SECTION 3.** That all laws and parts of laws in conflict with this Act be and the same are hereby expressly repealed.

**SECTION 4.** That if any part, section, provision, or clause of this Act shall be held unconstitutional, it shall not affect the validity of any other part, section, provisions or clause thereof.

**SECTION 5.** That this Act take effect from and after its passage, the public welfare requiring it.

Passed: March 7, 1951.

## Hospital

### Private Acts of 1951 Chapter 429

**SECTION 1.** That the Quarterly County Court of Haywood County, Tennessee, is hereby authorized and empowered to levy and collect for the purpose of aiding in the maintenance and support of the Haywood County Memorial Hospital, a non-profit corporation located in Brownsville, Haywood County, Tennessee, a tax of not more than fifteen (15¢) cents on each One Hundred (\$100.00) Dollars worth of property assessed for taxation in said County. The Quarterly County Court of Haywood County, Tennessee, is authorized to levy said tax in the same manner as other taxes in said County are levied. The proceeds shall be deposited in a separate fund by the County Trustee and shall be expended for the purpose of aiding in the maintenance and support of the Haywood County Memorial Hospital.

As amended by: Private Acts of 1951, Chapter 725

**SECTION 2.** That all prior proceedings of the Quarterly County Court of Haywood County, Tennessee, wherein levies and appropriations have heretofore been made for the purpose of aiding and assisting in the maintenance and support of the Haywood County Memorial Hospital, a non-profit corporation located in Brownsville, Haywood County, are hereby ratified and confirmed and are declared to have and possess the same validity and effect as though the said Court was legally authorized to so do in the first instance.

**SECTION 3.** That all laws and parts of laws in conflict with this Act, be and the same are hereby cancelled.

**SECTION 4.** That this Act take effect from and after its passage, the public welfare requiring it.

Passed: March 7, 1951.

## Hotel/Motel Tax

### Private Acts of 1988 Chapter 179

**SECTION 1.** For the purposes of this act:

(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 space, or any portion thereof, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist camp, tourist court, tourist cabin, motel or any place in which rooms, lodgings or accommodations are furnished to transients for a consideration.

(c) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel.

- (d) "Transient" means any person who exercises occupancy or is entitled to occupancy for any rooms, lodgings or accommodations in a hotel for a period of less than thirty (30) continuous 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 services 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 to or received from any person.
- (f) "County" means Haywood County, Tennessee.
- (g) "Operator" means the person operating the hotel whether as owner, lessee or otherwise.
- (h) "Clerk" means the County Clerk of Haywood County, Tennessee.

**SECTION 2.** The legislative body of Haywood County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient, in the amount of five percent (5%) of the rate charged by the operator.

**SECTION 3.** The proceeds received by the county from the tax shall be distributed one-half (1/2) of the proceeds to Haywood County and one-half (1/2) to the city of Brownsville and may be used for any lawful purpose under Tennessee statutes.

**SECTION 4.** Such tax shall be added by each and every operator to each invoice prepared by the operator for the occupancy of his or her hotel, such invoice to be given directly or transmitted to the transient and such tax shall be collected by such operator from the transient and remitted to Haywood County.

When a person has maintained occupancy for thirty (30) continuous days, that person shall receive from the operator a refund or credit for the tax previously collected from or charged to him or her, and the operator shall receive credit for the amount of such tax if previously paid or reported to the county.

**SECTION 5.**

(a) The tax levied shall be remitted by all operators who lease, rent or charge for any rooms or spaces in hotels within the county, to the county clerk or such other officer as may be by resolution charged with the duty of collection thereof, said tax to be remitted to such officer not later than the twentieth (20th) day of each month for the preceding month. The operator is hereby required to collect the said tax from the transient at the time of the presentation of the invoice for said occupancy as may be the custom of the operator, and if credit is granted by the operator to the transient, then 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 remitting the tax levied by these sections the operator shall be allowed two percent (2%) of the amount of the tax due and accounted for and remitted to the clerk in the form of a deduction in submitting his or her report and paying the amount due by such operator, provided the amount due was not delinquent at the time of payment.

**SECTION 6.** The clerk, or other authorized collector of the tax, shall be responsible for the collection of said tax and shall place the proceeds of such tax in accounts for the purpose stated herein. A monthly tax return shall be filed under oath with the clerk by the operator with such number of copies thereof as the clerk may reasonably require for the collection of such tax. The report of the operator shall include such facts and information as may be deemed reasonable for the verification of the tax due. The form of such report shall be developed by the clerk and approved by the county legislative body prior to use. The clerk shall audit each operator in the county at least once per year and shall report on the audits made on a quarterly basis to the county legislative body.

The county legislative body is hereby authorized to adopt resolutions to provide reasonable rules and regulations for the implementation of the provisions of this act, including the form for such reports.

**SECTION 7.** 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 not be added to the rent, or that if added, any part will be refunded.

**SECTION 8.** Taxes collected by an operator which are not remitted to the county clerk on or before the due dates shall be delinquent. An operator shall be liable for interest on such delinquent taxes from the due date at the rate of twelve percent (12%) 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. Each occurrence of 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 punishable upon conviction of a fine not in excess of fifty dollars (\$50.00).

**SECTION 9.** It shall be the duty of every operator liable for the collection and payment to the county of any tax imposed by this act to keep and preserve for a period of three (3) years all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the county, which records the county clerk shall have the right to inspect at all reasonable times.

**SECTION 10.** The county clerk in administering and enforcing the provisions of this act shall have as additional powers, those powers and duties with respect to collecting taxes as provided in Title 67 of Tennessee Code Annotated or otherwise provided by law for the county clerks.

For his or her services in administering and enforcing the provisions of this act, the county clerk shall be entitled to retain as a commission five percent (5%) of the taxes so collected.

Upon any claim of illegal assessment and collection, the taxpayer shall have the remedy provided in Title 67, Tennessee Code Annotated, it being the intent of this act that the provisions of law which apply to the recovery of state taxes illegally assessed and collected under the authority of this act; provided further, the county clerk shall possess those powers and duties as provided in Tennessee Code Annotated, Section 67-1-707, for the county clerks.

With respect to the adjustment and settlement with taxpayers, all errors of county taxes collected by the county clerk under the authority of this act shall be refunded by the county clerk.

Notice of any tax paid under protest shall be given to the county clerk and the resolution authorizing levy of the tax shall designate a county officer against whom suit may be brought for recovery.

**SECTION 11.** The proceeds of the tax authorized by this act shall be allocated to and placed in the general fund of Haywood County and the city of Brownsville, respectively, to be used for the purposes stated in Section 3 of this act.

**SECTION 12.** If any provision of this act or the application thereof to any person or circumstances 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 Haywood County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by the presiding officer of the county legislative body to the Secretary of State.

**SECTION 14.** For the purpose of approving or rejecting the provisions of this act, it shall become effective upon becoming a law. For all other purposes, it shall become effective upon being approved as provided by Section 13, the public welfare requiring it.

Passed: April 20, 1988.

## Litigation Tax

### Private Acts of 1976 Chapter 215

**SECTION 1.** There is imposed upon each case, including ex parte proceeding, filed in the Chancery, Circuit, and General Sessions Courts of Haywood County a tax of fifty cents (50 cents), to be assessed and collected as a part of the Court costs in each case.

**SECTION 2.** The litigation tax hereby imposed shall be collected by the clerks of the respective courts in which the cases are filed, who shall be accountable for and shall pay over the revenue to the County Trustee quarterly, not later than the tenth (10th) day of the month following the quarter in which the collections are made.

**SECTION 3.** The proceeds derived from the collection of the tax shall be used for the purpose of providing, maintaining, and operating a law library in Haywood County, to be used by the judges, lawyers, and other citizens, pursuant to the provisions of this act and rules promulgated by the commission herein created.

**SECTION 4.** There is created a law library commission of Haywood County which shall have the exclusive management and control of the library and shall expend the funds derived from the litigation tax herein imposed.

**SECTION 5.** The law library commission of Haywood County shall be composed of the County Judge of Haywood County, the Judge of the General Sessions Court of Haywood County, the presiding Chancellor of the Chancery Court of Haywood County or a Judge of a court of record sitting in Haywood County

designated by the presiding Chancellor, the County Attorney of Haywood County, and one member of the Haywood County Bar who shall be designated by the Haywood County Bar. The commission is authorized and directed to adopt appropriate rules and regulations for the operation of the commission and the law library.

**SECTION 6.** 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 7.** This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the quarterly county court of Haywood County before September 1, 1976. Its approval or nonapproval shall be proclaimed by the presiding officer of the county court and certified by him to the Secretary of State.

**SECTION 8.** 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 7.

Passed: February 23, 1976.

## Private Acts of 1983 Chapter 69

**SECTION 1.** There is hereby levied a privilege tax on litigation of four dollars and fifty cents (\$4.50) in any civil case and fourteen dollars and fifty cents (\$14.50) in any criminal case in Haywood County except city courts and juvenile courts. The privilege tax levied by this act shall be in addition to the tax imposed by Chapter 215 of the Private Acts of 1976 relative to the establishment, maintenance and operation of the Haywood County Law Library.

The term "case" shall include ex parte as well as adversary or contested proceedings.

**SECTION 2.** The litigation tax herein imposed shall be collected by the clerk of the court in which a case is filed as provided by the general law. The clerk shall be accountable for and shall pay the revenue to the county trustee quarterly. Such payment shall be made not later than the tenth day of the month immediately following the end of the quarter in which the payments are received.

**SECTION 3.** The trustee shall deposit the taxes herein imposed in the county general fund. These revenues shall be subject to appropriation by the county legislative body for general county purposes.

**SECTION 4.** This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Haywood County before October 1, 1983. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

**SECTION 5.** 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 4.

Passed: March 31, 1983.

## Motor Vehicle Tax

## Private Acts of 1961 Chapter 324

WHEREAS, A majority of the members of the Quarterly County Court of Haywood County, Tennessee, have petitioned their State Senator and Representative to enact a wheel or privilege tax in the amount of \$10.00 to be used for educational purposes; and

WHEREAS, The following members of the Quarterly County Court of Haywood County, Tennessee, subscribed their names to said petition and urge the enactment of this legislation, to-wit: Allen G. King, E. W. Welker, H. O. Eason, Spence Dupree, J. O. Stephenson, W. D. Parks, L. M. Smith, R. M. Reeves, W. D. Daniels, Nelson White, Malcolm Dixon, Gilliem F. Jones, J. B. Welch, C. H. Stewart, J. H. McMurry, William Curlin, Hubert Barcroft, James Hooper, W. A. Bailey, E. L. Hardister, J. T. Newsom, J. B. Moore, R. W. Leath, R. E. Stewart; and

WHEREAS, It is the desire of the State Senator and the Representative representing Haywood County, Tennessee, to give the people of Haywood County the type of government which they want; and

WHEREAS, The State Senator and Representative are and always have been advocates of higher teachers' salaries; and



WHEREAS, If additional taxes are necessary to support the education system of Haywood County, it is believed that such taxes should not be imposed unless the people have an opportunity to express themselves with their ballot.

**SECTION 1.** That for the privilege of using the public highways, except the State-maintained roads, in counties in this State having a population of not less than 23,380 nor more than 23,400, by the Federal Population Census of 1960, or any subsequent Federal Population Census, there is hereby levied upon motor driven vehicles, except farm tractors, motor bicycles, and scooters, a special privilege tax for the benefit of such counties, and in addition to all other taxes, in the amount of Thirty Dollars (\$30.00) per motor driven vehicle. This tax shall apply to and be paid on each motor driven vehicle whose owner resides, or usually stays, in counties to which this Act applies, and it shall be a misdemeanor and punishable as such for any person to operate a motor driven vehicle, except farm tractors, motor bicycles and scooters, over the highways of such counties, State-maintained roads excluded, without the payment of the tax herein provided. Provided, further, that nothing in this Act shall be construed as permitting and authorizing the levy and collection of the tax against non-residents of the counties to which this Chapter applies, but the same shall be levied only upon motor driven vehicles of residents of the counties to which this Chapter applies.

Pursuant to Tennessee Code Annotated, Section 55-4-140, one (1) vehicle owned by an active member of a volunteer fire department or a volunteer local rescue squad is exempt from the privilege tax levied by this section. To receive the exemption, the member of the volunteer fire department or volunteer local rescue squad must present a certification or sworn statement from the chief of the fire department or captain of the local rescue squad, as applicable, confirming that the applicant is an active volunteer member.

As amended by: Private Acts of 1980, Chapter 332  
Private Acts of 2020, Chapter 55

**SECTION 2.** That the tax herein levied shall be collected by the County Court Clerk of counties to which this Act applies at the same time he collects the State privilege tax upon the operation of motor driven vehicles. No Clerk in counties to which this Act applies shall issue to a resident of such county a State license for the operation of a motor driven vehicle unless at the same time such resident shall purchase the appropriate license as hereinafter provided for the operation of his motor driven vehicle under this Act. Payment of the license fee herein shall be evidenced by a metal tag, emblem or sticker to be appropriately displayed upon some prominent part of the motor driven vehicle in question. The design of the tag, emblem or sticker in question shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the county general funds. The tax herein levied shall entitle the owner of a motor driven vehicle to operate the same from the first day of April each year to the thirty-first day of March of the next succeeding year and the same proportionate reduction shall be made as is now made in the case of State registration of motor driven vehicles where such motor driven vehicles are registered after April 1st for any reason whatsoever. For his services in issuing such licenses, the County Court Clerk shall be entitled to a fee of 15¢ for each one so issued, to be collected from the person purchasing the same and the charge made in addition to the tax hereinabove provided for. He will report the funds collected by him monthly and pay the same to the Trustee of the counties to which this Act applies, and they shall be applied as herein provided.

**SECTION 3.** The proceeds of the tax herein imposed, when collected in the hands of the county trustee, shall be used as follows:

- a) Ten dollars (\$10) exclusively for educational purposes, and such proceeds shall become a part of the educational funds in the County School System.
- b) Twenty dollars (\$20) for any authorized county expenditure and such funds shall become a part of the general fund of the county.

As amended by: Private Acts of 1980, Chapter 332

**SECTION 4.** That it is the intent of the General Assembly that this Chapter be construed as a measure providing for additional revenues in the counties affected.

**SECTION 5.** That this Act shall have no effect unless the same shall be approved by a majority of the voters voting in a primary or regular election to be held for this and other purposes at the next county-wide primary, or election called by either the County Primary Board, the Primary Board of Election Commissioners, or the Commissioners of Elections of the County, for any purpose. It shall be the duty of the County Commissioners of Elections of the counties to which this Act applies to call and hold an election for the approval or non-approval of this Act, such as election to be held simultaneously with and as a part

of the county-wide primary or general election so that no additional expense will be imposed upon the county for holding this election. The ballots used in such election shall have printed thereon the title of this Act and the voters shall vote for or against its adoption at the places appropriately provided therefor and shall be the same set of ballots used in the primary or general election. The votes cast at such election shall be canvassed by the Commissioners of such election of the county, upon the first Monday occurring five or more days next after the date of such election and the results shall be proclaimed by the Commission and certified by the Commission to the Secretary of State immediately after the votes have been canvassed. The general election laws, except as otherwise provided herein, shall apply in all respects to the election held hereunder.

**SECTION 6.** That the tax levied under this Chapter shall be due from and after April 1 of the year next following such primary or general election, and the County Court Clerk shall proceed to collect the same as of March 1 preceding at the same time when the State licenses are sold, and every year thereafter, and otherwise, this Act shall take effect from and after its passage.

Passed: March 15, 1961.

## Roads

### Private Acts of 1951 Chapter 427

**SECTION 1.** That in all counties of this State with a population of not less than 27,650 and not more than 27,750 by the Federal Census of 1940, or any subsequent census, that the Quarterly County Courts thereof at their discretion are hereby authorized to levy a tax not to exceed Fifty (50) Cents upon the One Hundred (\$100.00) Dollars worth of property for the purpose of building, maintaining, keeping, and repairing the public roads of said counties. Said tax when levied shall be collected by the County Trustee as are other taxes and all disbursements from such fund shall be made upon the warrant of the County Highway Superintendent of said county but the same shall be countersigned by the County Judge before presentation to the County Trustee.

As amended by: Private Acts of 1951, Chapter 726

**SECTION 2.** That all prior proceedings of the Quarterly County Courts wherein levies and appropriations have heretofore been made for the purposes of building, maintaining, keeping and repairing the public roads of said counties, are hereby ratified and confirmed and are declared to have and possess the same validity and effect as though the said county court was legally authorized to so do in the first instance.

**SECTION 3.** That all laws and parts of laws in conflict with this Act be and the same are hereby expressly repealed.

**SECTION 4.** That if any part, section, provision, or clause of this Act shall be held unconstitutional, it shall not affect the validity of any other part, section, provision or clause thereof.

**SECTION 5.** That this Act take effect from and after its passage, the public welfare requiring it.

Passed: March 7, 1951.

## Taxation - Historical Notes

### Assesor 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 Haywood County Assessor.

1. Private Acts of 1917, Chapter 781, stated that the Tax Assessor of Haywood County, using the population figures of 1910, would be paid a salary of \$1,200 per year on July 1 of each year, payable out of the regular funds of the county which compensation would be in the room and stead of all other.
2. Private Acts of 1919, Chapter 88, amended Private Acts of 1917, Chapter 781, above, by taking out the population figures 25,910 and inserting therein the figures 25,909 wherever the former figures may occur.
3. Private Acts of 1929, Chapter 268 provided that the Tax Assessor of Haywood County would receive an annual salary of \$1,200 provided the assessor's work for the year has been completed. If the work is not completed, he shall not be paid until it is completed and shown to be in strict compliance with the state law. The salary would be paid from regular funds on warrant of County Judge.
4. Private Acts of 1933, Chapter 592, stated that the Tax Assessor of Haywood County shall be paid \$750 a year as compensation for his service, which salary shall be his entire payment for such

services rendered and the same shall not be supplemented by any appropriation of the Quarterly County Court.

5. Private Acts of 1937, Chapter 276, provided that the Tax Assessor of Haywood County would receive a salary of \$1,200 per year if the work of the Assessor in the county had been completed. If the work was not finished, the salary would be paid when it was found to meet all the requirements of the State, but no payment at all was to be made until the assessment work was over.
6. Private Acts of 1951, Chapter 446, amended Private Acts of 1937, Chapter 276, by increasing the annual salary of the Tax Assessor from \$1,200 to \$1,800 per year, all other terms and conditions to remain as they were.
7. Private Acts of 1963, Chapter 130, made it the duty of the Tax Assessor to keep open an office during the regular court house business hours, or at some convenient place in the county seat, and the assessor, or a deputy would be present during office hours. The County would provide all the facilities needed. Every instrument conveying real property would be presented to the Assessor for notation of specified information before it could be recorded by the Register. The remainder of this Act is substantially the same as the one published herein on the same subject. This Act was rejected by the Quarterly County Court and never became a law under the Home Rule Amendment to the Tennessee Constitution.

### **Board of Equalization**

The following act once affected the Board of Equalization in Haywood County, but is no longer effective.

1. Private Acts of 1925, Chapter 335, stated that in Lauderdale, Tipton and Haywood Counties, not less than one-half of the members of the County Equalization Board, elected or appointed by the Quarterly County Court shall be dirt farmers or persons who both own and operate a farm, and, providing further, that members of the Board may succeed themselves, all conflicts being repealed.

### **Taxation**

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

1. Acts of 1824 (Ex. Sess.), Chapter 128, declared it to be lawful for the Quarterly County Courts in Henry, Weakley, Obion, Gibson, Carroll, Madison, Haywood, Tipton and Hardeman Counties to levy a tax for the next five years not to exceed 12½ cents per \$100 property valuation which would be applied to the improvement of the navigation of the streams in those counties.
2. Acts of 1827, Chapter 30, allowed the Quarterly County Court of Haywood County to levy a tax which could not exceed the rate of the State Tax to be used for erecting bridges, causeways, and for cutting roads across the bottom lands of the County. A commission would be appointed to lay out the work, to inspect it as it was being done, and to contract out any part, or all of it, which might be in the best interests of the people.
3. Acts of 1851-52, Chapter 275, offered the County Court of Haywood County some alternatives to building a turnpike, or plank road, across the Big Hatchie River. The Court was authorized to appropriate funds to buy or improve any existing turnpike or crossing over the river provided the county would retain a lien on the tolls collected to recover the cost of improvements, or, they were permitted to levy a tax to raise money for that purpose.
4. Private Acts of 1931, Chapter 223, created the position of Delinquent Poll Tax Collector in all counties between 22,193 and 30,000 in population, according to the Federal Census of 1930. The County Judge would appoint someone to fill the post every two years. All poll taxes not paid by the date of March 1 of the year after being due were declared to be delinquent. The County Trustee would turn over to the Collector the names of all delinquent taxpayers immediately after the above date. The collector could issue distress warrants for anyone on the list. He would be paid seventy cents for every tax collected plus the regular fees for serving process. The Collector would use only the receipt books which were furnished by the county and would turn over all money collected to the Trustee. He was given the authority to examine records and payrolls anywhere in the county and to conduct hearings for which he could summon witnesses.
5. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, Section 2, above, by providing that all poll taxes not paid to the Trustee by March 1 of the succeeding year after May 1 of the year becoming due would be turned over to the Poll Tax Collector as delinquent, and further, by making it the duty of the Collector to proceed against any person he knew to be delinquent whether that person's name was on the Trustee's list or not.

6. Private Acts of 1931, Chapter 757, specifically repealed Private Acts of 1931, Chapter 223, as the same was amended by Chapter 518, same year, in its entirety.

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