



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

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Chapter XI - Taxation

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 3
Assessor of Property 3
Private Acts of 1943 Chapter 444 3
Private Acts of 1953 Chapter 483 3
Private Acts of 1953 Chapter 584 3
Coal Severance Tax 3
Private Acts of 1979 Chapter 9 3
Hotel/Motel Tax 4
Private Acts of 2004 Chapter 102 4
Litigation, Marriage, and Registration Taxes 6
Private Acts of 1975 Chapter 176 6
Private Acts of 1979 Chapter 107 7
Wheel Tax 7
Private Acts of 1985 Chapter 48 7
Taxation - Historical Notes 8

Chapter XI - Taxation

Assessor of Property

Private Acts of 1943 Chapter 444

SECTION 1. [Deleted by Private Acts of 1969, Chapter 112].

As amended by: Private Acts of 1947, Chapter 160

SEC. 2. That the tax assessor shall keep his office open for business at all reasonable hours and it shall be the duty of the first assessor elected under this Act to make up an assessment by going upon the property and reviewing same as is provided in the general laws of the State and he shall in all things not specifically mentioned or required in this Act be governed by the general laws of the State covering such matters.

SEC. 3. That the salary of the county tax assessor in counties to which this Act applies shall be \$5,000.00 per year, \$1,800.00 of which shall be payable monthly on the order of the County Judge on warrant drawn on the Trustee and the balance of said salary shall be paid in a lump sum immediately upon certification by a majority of the members of the Board of Equalization, that the assessment has been made in compliance with the general assessment laws.

As amended by: Private Acts of 1953, Chapter 589

Private Acts of 1959, Chapter 209

SEC. 4. That this Act shall take effect from and after the expiration of the term of office of the present tax assessor and the Quarterly County Court shall elect a tax assessor to take the present incumbent's place at its July term before the expiration of said term September 1, 1944, the public welfare requiring it.

Passed: February 3, 1943.

Private Acts of 1953 Chapter 483

SECTION 1. That the Quarterly County Court of each county of this State having a population of not less than 34,300 nor more than 34,400 according to the Federal Census of 1950 or any subsequent Federal Census, is hereby authorized to elect a Deputy Tax Assessor for said county and fix his compensation. The first election shall be held at the first meeting of the Quarterly County Court after the effective date of this Act and the person elected shall serve until the expiration of the term of the present Tax Assessor. The term of office of the Deputy Tax Assessor shall be the same as that of the Tax Assessor of said County and subsequent elections shall be had at the session of the Quarterly County Court immediately preceding the expiration of the term of office of said Deputy Tax Assessor.

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

Passed: April 8, 1953.

Private Acts of 1953 Chapter 584

SECTION 1. That in all counties of the State of Tennessee having a population of not less than 34, 355 nor more than 34,385 by the 1950 Federal Census, or any subsequent Federal Census, no deed or other instrument of conveyance of property, except mortgages and deeds of trust, shall be placed of record in the County Register's Office unless the same shall have been first presented to the County Tax Assessor and have placed thereon a certificate signed by the Tax Assessor reflecting that such deed or other instrument of conveyance has been presented to him and pertinent data obtained therefrom and entered by him as required by law.

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

Passed: April 9, 1953.

Coal Severance Tax

Private Acts of 1979 Chapter 9

SECTION 1. It shall be the duty of the chief administrative officer to ensure that the portion of the revenues collected through the coal severance tax that are designated for highway and stream cleaning systems in accordance with Tennessee Code Annotated, Title 67, Chapter 59, shall only be allocated for such highways and streams that exist in those districts from which the coal products were originally severed from the ground. The chief administrative officer shall have prepared and submit to the county legislative body an annual report disclosing the disbursement and usage of the coal severance tax revenues for the highways and streams in the various districts of the county.

SECTION 2. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the county legislative body of Campbell County before September 6, 1979. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body of Campbell County 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: February 26, 1979.

Hotel/Motel Tax

Private Acts of 2004 Chapter 102

SECTION 1. For the purposes of this act:

- (a) "Clerk" means the county clerk of Campbell County, Tennessee or such other officer as the county legislative body may direct.
- (b) "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.
- (c) "County" means Campbell County, Tennessee.
- (d) "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, campground, motel or any place in which rooms, lodgings or accommodations are furnished to transients for a consideration.
- (e) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel.
- (f) "Operator" means the person operating the hotel whether as owner, lessee or otherwise, and shall include governmental entities.
- (g) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, governmental unit other than the United States or any of its agencies, or any other group or combination acting as a unit.
- (h) "Transient" means any person who exercises occupancy or is entitled to occupancy for any rooms, lodgings, spaces, or accommodations in a hotel for a period of less than thirty (30) continuous days.

SECTION 2. The legislative body of Campbell County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient, in an amount not to exceed five percent (5%) of the rate charged by the operator. The tax imposed is a privilege tax upon the transient occupying such room or other accommodation and is to be collected and distributed as herein provided. The rate of the tax may be modified by the county legislative body such to the five percent (5%) limitation. Such tax 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 3. Such tax shall be added by each operator to each invoice prepared by the operator for the occupancy of the hotel. Such invoice shall be given directly or transmitted to the transient, a copy thereof to be retained and filed by the operator as provided in Section 8.

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 or charged, and the operator shall receive credit for the amount of such tax if previously paid or reported to the county.

SECTION 4. 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 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 clerk not later than the twentieth (20th) day of each month for the preceding month. The operator is required to collect the tax from the transient at the time of the presentation of the invoice for such occupancy, whether prior to, during or after occupancy, as may be the custom of the operator. 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 county clerk for collecting the tax, the clerk shall be allowed five percent (5%) of the amount of the tax remitted by the operators.

(c) The clerk shall 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, such clerk for the privilege tax authorized by this act.

SECTION 6. The county clerk shall be responsible for the collection of the tax and shall place the proceeds of such tax in accounts as designated in Section 10 for the purposes stated therein. 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.

(a) Taxes collected by an operator which are not remitted to the clerk on or before the due dates are 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 is liable for an additional 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.

(b) Each occurrence of knowing refusal of an operator to collect or remit the tax or knowing refusal of a transient to pay the tax imposed is a separate violation of this act and may result in the imposition of a civil penalty, to be imposed separately for each violation, not to exceed fifty dollars (\$50.00) upon a finding of such knowing refusal by a court of competent jurisdiction. As used in this section, "each occurrence" means each day.

(c) Nothing in this section shall be construed to prevent the county clerk or other authorized collector of the tax from pursuing any civil remedy available to the collector by law, including issuing distress warrants and the seizure of assets, to collect any taxes due or delinquent under this act.

SECTION 8. It shall be the duty of every operator liable for the collection and payment to the county of any tax levied pursuant to this act to keep and preserve for a period of three (3) years all records necessary to determine the amount of such tax, which records the clerk shall have the right to inspect at all reasonable times.

SECTION 9. The clerk in administering and enforcing the provisions of the act shall have as additional powers, those powers and duties with respect to collecting taxes as provided in Title 67, Tennessee Code Annotated, or otherwise provided by law for the county clerks.

Upon any claim of illegal assessment and collection, the taxpayer has the remedies 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 shall also apply to the tax levied pursuant to this act. The provisions of Tennessee Code Annotated, Section 67-1-707 shall be applicable to adjustments and refunds of such tax. With respect to the adjustment and settlement with taxpayers, all errors of county taxes collected by the clerk under authority of this act shall be refunded by the clerk.

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

SECTION 10. The proceeds of the tax authorized by this act shall be deposited in the fund of the county to be used for such purposes as specified by resolution of the county legislative body.

SECTION 11. The tax levied pursuant to the provisions of this act shall only apply in accordance with the provisions of Tennessee Code Annotated, Section 67-4-1425.

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 Campbell County. Its approval or nonapproval shall be proclaimed 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 be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall take effect on the first day of the month following approval as provided in Section 13, the public welfare requiring it.

Passed: March 29, 2004.

Litigation, Marriage, and Registration Taxes

Private Acts of 1975 Chapter 176

COMPILER'S NOTE: This Act may be superseded by Private Acts of 1979, Chapter 107, which follows.

SECTION 1. There is imposed upon each case of any description filed in any of the following courts sitting in Campbell County, a tax of one dollar and fifty cents (\$1.50), to be assessed and collected as a part of the costs of the cause: Circuit court, chancery court, monthly county court, justice of the peace court, general sessions court, domestic relations court, juvenile court, criminal court, or any other court of Campbell County. Upon all marriage licenses issued within Campbell County, there is imposed a special privilege tax of one dollar and fifty cents (\$1.50).

SECTION 2. There is imposed a special privilege tax of one dollar and fifty cents (\$1.50) upon and with respect to each and every instrument offered for recordation in the office of the County Register of Campbell County, the payment of which shall be a condition precedent to the recordation of such instrument.

SECTION 3. The litigation taxes shall be collected by the clerks of the respective courts in which cases are filed, the registration tax shall be collected by the County Register, and the marriage license issuance tax shall be collected by the County Court Clerk when a marriage license is issued. Each of the officials shall be accountable for and shall pay over the revenue to the County Trustee quarterly, not later than the tenth day of the month following the quarter in which collections are made.

SECTION 4. The term "case" shall include ex parte as well as adversary or contested proceedings.

SECTION 5. The Trustee shall deposit the taxes herein collected in a special fund hereby created, to be known as the Campbell County Comprehensive High School Bond Issue of 1975, and shall be subject to appropriation by the quarterly county court for the purpose of providing for the construction and/or equipment of such school and for no other purpose.

SECTION 6. The tax shall expire at the conclusion of the quarter in which the cost of the construction and/or equipping of the school for which it is levied shall have been paid, and the fact of such payment shall have been certified by the County Judge to the Trustee and the respective officers charged with the collection of the respective taxes. It is hereby made the duty of the County Judge to make such certification promptly upon the discharge of all financial obligations attending the construction of the school and the necessarily related expenses.

SECTION 7. 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 provision of this Act are declared to be severable.

SECTION 8. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Quarterly County Court of Campbell County. 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 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 upon being approved as provided in Section 8.

PASSED: May 21, 1975.

Private Acts of 1979 Chapter 107

SECTION 1. There is imposed upon each case of any description filed in any of the following courts sitting in Campbell County, tax of five dollars (\$5.00), to be assessed and collected as a part of the costs of the cause: Circuit court, Chancery court, monthly county court, general sessions court, domestic relations court, juvenile court, criminal court, or any other court of Campbell County. Upon all marriage licenses issued within Campbell County, there is imposed a special privilege tax of ten dollars (\$10.00).

As amended by: Private Acts of 1982, Chapter 377

SECTION 2. There is imposed a special privilege tax of five dollars (\$5.00) upon and with respect to each and every instrument offered for recordation in the office of the County Register of Campbell County, the payment of which shall be a condition precedent to the recordation of such instrument.

As amended by: Private Acts of 1982, Chapter 377

SECTION 3. The litigation taxes shall be collected by the clerks of the respective courts in which cases are filed, the registration tax shall be collected by the County Register, and the marriage license issuance tax shall be collected by the County Clerk when a marriage license is issued. Each of the officials shall be accountable for and shall pay over the revenue to the County Trustee quarterly, not later than the tenth day of the month following the quarter in which collections are made.

SECTION 4. The term "case" shall include ex parte as well as adversary or contested proceedings.

SECTION 5. The Trustee shall deposit the taxes herein collected in the County General Fund, and shall be subject to appropriation by the county legislative body for the operation and expense of the various accounts within the County General Fund.

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 ($\frac{2}{3}$) vote of the county legislative body of Campbell County. 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 8. For the purpose of approving or rejecting the provisions of the 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: May 3, 1979.

Wheel Tax

Private Acts of 1985 Chapter 48

SECTION 1. No resident of Campbell County who is a member of the Tennessee association of rescue squads or qualifies for issuance of a special license plate under Tennessee Code Annotated, Section 55-4-222 (d), or who is a member of a volunteer fire department qualifying for a special license plate under Tennessee Code Annotated, Section 55-4-222 (b), shall pay Campbell County wheel tax.

SECTION 2. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the county legislative body of Campbell County before July 1, 1985. 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 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 July 1, 1985, upon being approved as provided in Section 2.

PASSED: April 18, 1985.

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

1. Private Acts of 1915, Chapter 234, ratified, confirmed, and legalized the prior actions of the quarterly county court in increasing the salary of the tax assessor to \$1,800 a year during each year of his term, which action took place at the July Term, 1913.
2. Private Acts of 1921, Chapter 118, stated that the tax assessor of Campbell County, using the 1920 Federal Census figures, shall receive as compensation for his services the sum of \$2,800 a year, payable \$700 a quarter, on the first day of January, April, July, and October, on the warrant of the county judge, or chairman, out of the regular county funds. This act was repealed by the act below.
3. Private Acts of 1933, Chapter 514, expressly repealed Private Acts of 1921, Chapter 118, Item 2, above, in its entirety.
4. Private Acts of 1937, Chapter 148, provided that all the tax assessors in Campbell County, quoting 1930 Federal Census figures, shall receive as full compensation for their services the sum of \$1,800 per year, payable monthly out of the regular general funds of the county.
5. Private Acts of 1953, Chapter 589, amended Private Acts of 1943, Chapter 444, Section 3, by increasing the salary of the tax assessor of Campbell County from \$2,400 to \$3,600, per year.
6. Private Acts of 1959, Chapter 209, would have amended Private Acts of 1943, Chapter 444, as amended, by raising the compensation of the Campbell County Tax Assessor from \$3,600 to \$5,000 per annum, but this act was not approved by the quarterly county court, and consequently never became an effective law.
7. Private Acts of 1959, Chapter 210, stated that any person desiring to erect, or to have erected, any building or structure, or any person desiring to remodel, or to have remodeled any building or structure, wherein the cost of doing the same exceeds \$500, that person shall first obtain from the tax assessor, after having filed an application therefor which contained certain information and which was in the form provided in the act, a permit to do so for which one must pay a fee of fifty cents. This act was rejected and disapproved at the local level and did not become a law.
8. Private Acts of 1961, Chapter 75, would have amended Private Acts of 1943, Chapter 444, Section 3, by providing that the county tax assessor shall be reimbursed for official travel done in the course of assessing county property at the rate of eight cents per mile upon presenting to the presiding officer of the quarterly court a sworn statement containing the number of miles actually traveled. This act was rejected by the quarterly court even though it had to be ratified in a referendum under its terms.
9. Private Acts of 1961, Chapter 76, would have repealed Private Acts of 1953, Chapter 483, which provided for the appointment of a deputy tax assessor, published herein. The act called for approval by referendum vote but the quarterly county court rejected it.
10. Private Acts of 1963, Chapter 47, would have provided that the county tax assessor of Campbell County, using the 1960 Federal Census figures, shall be elected by the quarterly county court at its July term in 1964, taking office on September 1, 1964, for four years, and he may be reelected at that time, or afterwards. The assessor must be 30 years of age, a high school graduate, and meet other specified qualifications of education and experience and devote full time to the duties of the office. A secretary could be employed for the assessor whose salary would be paid by the county court out of the regular county funds. The authority and duties of the assessor are the same as those prescribed in the general Tennessee law. The salary would be \$7,500 a year but this does not constitute a waiver of T.C.A. 67-1713. He would be paid seven cents per mile for official travel, but not over \$100 per month, upon submission of an itemized statement. He would be furnished an office in the county court house at county expense and may be given a deputy and clerical help if they are needed to accomplish the objectives. This act was rejected by the quarterly county court.
11. Private Acts of 1963, Chapter 50, would have repealed Private Acts of 1953, Chapter 483, specifically and entirely but this act was also rejected by the county court.

Taxation

The following is a listing of acts pertaining to taxation in Campbell County which are no longer effective.

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

1. Public Acts of 1870-71, Chapter 50, authorized the counties and the cities in Tennessee to levy taxes for county and city purposes upon the following conditions; (1) that all property be taxed according to its value on the principles which were then applied to state taxation, and (2) that the credit of no county, or city, could be given, or loaned, to any person, firm, or private corporation unless a majority of the quarterly county court should first agree to submit the question to the people through a referendum, and then the people approve the same by a three-fourths approval vote for the next ten years, requiring that only a majority of the people vote affirmatively. Campbell County was exempted from the provisions of this act.
2. Private Acts of 1931, Chapter 223, created in counties between the population figures of 22,193 and 30,000 including Campbell County, the office of delinquent poll tax collector, who would be appointed by the county judge, or chairman, for a term of two years. All poll taxes not paid on or before March 1 of the year following the year they were due were declared to be delinquent. The collector would be paid seventy cents, plus the fees paid to others for serving process, for each delinquent poll tax collected. The county trustee was required to compose a list of those who were in arrears on their taxes and give the same to the delinquent poll tax collector. The appearance of one's name on the list was sufficient grounds for the issuance of a distress warrant to collect them. The collector could use only the regular official receipt books of the county which would also be furnished to him by the trustee. All collections would be turned over to the trustee as were other revenues. The collector was given the power to examine any and all records in the county, including payrolls, could summon witnesses, place them under oath, and conduct hearings.
3. Private Acts of 1931, Chapter 518, amended Chapter 223, above in Item 2, by extending the deadline for delinquency in the payment of poll taxes from March 1 to May 1 of the succeeding year after the due date, before they were to be turned over to the delinquent poll tax collector and, further, by requiring the collector to proceed against any person he personally knew to be delinquent whether their names appeared on the trustee's list or not.
4. Private Acts of 1931, Chapter 612, was an act used by several counties, which quoted the 1930 Federal Census figures, to provide the power and authority to levy and collect a tax on all taxable property, where an appropriate order is made by the quarterly county court which authorized the tax for county purposes, and which could not exceed thirty cents per \$100.00 of property valuation.
5. Private Acts of 1931, Chapter 757, specifically repealed Private Acts of 1931, Chapter 223, as it was amended, and restored to efficacy all prior private acts which might have been repealed by them.

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