



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

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Chapter XI - Taxation

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

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

Sincerely,

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Chapter XI - Taxation

Assessor of Property

Building Permits

Private Acts of 1971 Chapter 73

SECTION 1. Any person or persons desiring to erect or have erected, constructed, or reconstructed, any building or structure in Cheatham County, where the value of such alteration will exceed the sum of one thousand dollars (\$1,000.00), shall first apply to the Assessor of Property for a building permit for such erection, construction, reconstruction, or alteration. The application shall be in a form to be prescribed by the Assessor of Property 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 an existing structure, the value of such structure before and after such alteration; and (5) such other information as the Assessor of Property shall prescribe.

Upon proper application, duly filed, the County Assessor of Property 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 Assessor of Property may charge a fee of two dollars (\$2.00) for the issuance of such permit, if the County Court so directs. Money so collected shall be paid into the General Fund of Cheatham County by the Assessor of Property.

No new or additional property tax shall be assessed against such premises unless and until the same are completed 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 therefore on the tax books of the County, or against which no property tax has been assessed, the Assessor of Property 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.

SECTION 2. This Act shall not apply to the erection, construction, reconstruction 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 Assessor of Property.

SECTION 3. Violation of the provisions of this Act shall be punishable, upon conviction thereof, by a fine of not less than ten dollars (\$10.00) nor more than twenty-five dollars (\$25.00).

SECTION 4. This Act shall have not effect unless it is approved by a two-thirds vote of the Quarterly County Court of Cheatham County on or before the next regular meeting of such Court occurring more than thirty (30) days after its approval by the Governor. 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 5. For the purpose of being approved as provided in Section 4, this Act 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 4.

Passed: April 14, 1971.

Adequate Facilities Tax

Private Acts of 1997 Chapter 68

WHEREAS, Cheatham County, Tennessee, has been one of the fastest growing counties in the state for the past fifteen (15) years, having been impacted by the rapid growth in the standard metropolitan area of Nashville; and

WHEREAS, Anticipated continued growth from the expansion of Nashville is expected to accelerate due to the continuing location of manufacturing and commercial business in the Middle Tennessee area, and from other factors; and

WHEREAS, Current projections show that:

(1) County population will be 42,000 persons in year 2010, an increase of 55% from 1990 to 2010; there will be a demand for approximately 5,000 additional dwelling units between 1990 and 2010; and new commercial development will consume an additional 5,000 acres of land in Cheatham County;

(2) Projected growth and land use development will cause a demand for county-provided capital facilities (schools, roads, jails, parks, county governmental facilities, etc.) in an amount well in excess of \$40 million over the next fifteen (15) years;

(3) The county's present revenue-raising authority is limited and relies heavily on intergovernmental transfers which are not subject to county control and on property taxes, which would impose the costs of new growth on existing residents rather than on new residents and businesses who create the demand for the additional expenditures; and

WHEREAS, Cheatham County is committed to both present and future county residents to maintaining a level of public facilities and services commensurate with those presently provided; and

WHEREAS, Cheatham County is prepared to impose a fair, equitable and reasonable share of the costs of providing the necessary public facilities and services on existing residents of the county; and

WHEREAS, The county's present population employment base, tax base and budget alone cannot support the additional revenues needed to supply facilities to serve new growth without substantial increase in the property tax rate on existing development; and

WHEREAS, Due to these unique circumstances, it is necessary and appropriate that Cheatham County be given authorization to extend its taxing power to enable the county to impose a fair and reasonable share of the costs of public facilities necessitated by new commercial development on such development so as not to create an unfair and inequitable burden on existing county residents; and

WHEREAS, There is precedent in the State of Tennessee for such additional tax measures to impose costs on those who benefit from improvements and where the result otherwise would be to impose an unfair burden on existing residents; and

WHEREAS, The most logical and effective mechanism to accomplish the intended result would be the imposition of a new privilege tax on new commercial development in Cheatham County; now, therefore,

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. This act shall be known and cited as the Cheatham County Adequate Facilities Tax.

SECTION 2. As used in this act, unless a different meaning appears from the context:

(1) "Board of Adjustments and Appeals" means the board established in Cheatham County pursuant to the requirements of the Southern Standard Building Code Congress.

(2) "Building" means any structure built for the support, shelter or enclosure of persons, chattels or movable property of any kind; the term includes a mobile home, but excludes those buildings specified in Section 6 below.

(3) "Building Permit" means a permit for development issued in Cheatham County, whether by the county or by any city therein.

(4) "Capital Improvement Program" means a proposed schedule of future projects, listed in order of construction priority, together with cost estimates and the anticipated means of financing each project. All major projects requiring the expenditure of public funds, over and above the annual local government operating expense, for the purchase, construction, or replacement of the physical assets of the community are included.

(5) "Certificate of Occupancy" means a license for occupancy of a building or structure issued in Cheatham County, whether by the county or by any city therein.

(6) "Commercial" means the development of any property for any use other than residential or industrial use, except as may be exempted by this act.

(7) "Development" means the construction, building, reconstruction, erection, extension, betterment, or improvement of land providing a building or structure or the addition to any building or structure, or any part thereof, which provides, adds to or increases the floor area of a commercial use.

(8) "Dwelling Unit" means a room or rooms connected together constituting a separate, independent housekeeping establishment for owner occupancy, rental or lease on a daily, weekly, monthly or longer basis; physically separated from any other room(s) or dwelling units which may be in the same structure; and containing independent cooking and sleeping facilities.

(9) "Floor Area" for commercial development means the total of the gross horizontal area of all floors, including usable basements and cellars, below the roof and within the outer surface of the main walls or principal or accessory buildings or the center lines of party walls separating such building or portions thereof, or within lines drawn parallel to and two (2) feet within the roof line of any building or portions thereof without walls, but excluding arcades, porticoes and similar open areas which are accessible to the general public, and which are not designed or used as sales, display, storage, services or production areas.

(10) "General Plan" means the official statement of the planning commission which sets forth major policies concerning future development of the jurisdictional area and meeting the provisions set forth in Tennessee Code Annotated, Sections 13-3-101, 13-3-102 and 13-4-302. For the purposes of this act only, a general plan may consist solely of the land development plan element which sets out a plan or scheme of future land usage.

(11) "Governing Body" means county legislative body of Cheatham County, Tennessee.

(12) "Industrial" means all property of every kind used, directly or indirectly, or held for use, for any mining, industrial, manufacturing or similar purpose.

(13) "Major Street or Road Plan" means the plan adopted by the planning commission, pursuant to Tennessee Code Annotated, Sections 13-3-402 and 13-4-302, showing among other things, "the general location, character, and extent of public ways [and] the removal, relocation, extension, widening, narrowing, vacating, abandonment or change of use of existing public ways."

(14) "Person" means any individual, firm, co-partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate or other group or combination acting as a unit.

(15) "Place of Worship" means that portion of a building, owned by a religious institution which has tax-exempt status, which is used for worship services and related functions; provided, however, a place of worship does not include buildings or portions of buildings which are used for the purposes other than for worship and related functions or which are or are intended to be leased, rented or used by persons who do not have tax-exempt status.

(16) "Public Buildings" means a building owned by the State of Tennessee or any agency thereof, a political subdivision of the State of Tennessee, including, but not necessarily limited to, counties, cities, school districts and special districts, or the federal government or any agency thereof.

(17) "Public Facility or Facilities" means a physical improvement undertaken by the county or city, including, but not limited to, the following: roads and bridges, parks and recreational facilities, jails and law enforcement facilities, schools, libraries, government buildings, fire stations, sanitary landfills, water, wastewater and drainage projects, airport facilities and other governmental capital improvements benefiting the citizens of the county and/or city.

(18) "Residential" means the development of any property for a dwelling unit or units.

(19) "Subdivision Regulations" means the regulations adopted by the Cheatham County regional planning commission pursuant to state statutory authorization on August 22, 1991, as amended, by which the county regulates the subdivision of land.

(20) "Zoning Resolution" means the resolution adopted by the governing body pursuant to state statutory authorization on January 21, 1991, as amended, by which the county regulates the zoning, use, and development of property.

SECTION 3. It is the intent and purpose of this act to authorize Cheatham County to impose a tax on new commercial development in the county payable at the time of issuance of a building permit or certificate of occupancy so as to ensure and require that the persons responsible for new commercial development share in the burdens of growth by paying their fair share for the cost of new and expanded facilities made necessary by such development.

SECTION 4. Engaging in the act of commercial development within Cheatham County, except as provided in Section 6 herein, is declared to be a privilege upon which Cheatham County may, by resolution of the governing body, levy a tax in an amount not to exceed the rate set forth in Section 7.

SECTION 5. The governing body shall impose the tax authorized herein by resolution after adopting a capital improvements program indicating the need for the cost of public facilities anticipated to be funded, in part, by this tax and after finding that the need for such public facilities is reasonably related to new development in the county. The resolution of the governing body imposing this tax shall state the rate of the tax on new residential and nonresidential development. The governing body shall, by resolution, adopt administrative guidelines, procedures, regulations, and forms necessary to properly implement, administer, and enforce the provisions of this act.

SECTION 6. This act shall not apply to development of:

- (a) Public buildings.
- (b) Places of worship.
- (c) Barns or outbuildings used for agricultural purposes.
- (d) Replacement structures for previously existing structures.
- (e) Additions to a single-family dwelling.
- (f) A structure owned by a non-profit corporation which is a qualified 501(c)(3) corporation under the Internal Revenue Code.
- (g) Permanent residential structures replacing mobile homes where the mobile home is removed within thirty (30) days of the issuance of the certificate of occupancy for the permanent residential structure, provided the permanent structure is a residence for the owner and occupant of the mobile home and the owner and occupant have resided on the property for a period of not less than three (3) years.
- (h) Buildings moved from one (1) site within the county to another site within the county.
- (i) Any other industrial or residential use.

SECTION 7. For the exercise of the privilege described herein, Cheatham County may impose a tax on new commercial development not to exceed fifty cents (\$0.50) per gross square foot. The county may develop a tax rate schedule by which commercial uses are classified by type for the purpose of imposition of the tax authorized herein.

SECTION 8. The tax established in this act shall be collected at the time of application for a building permit for commercial development as herein defined by a county official duly authorized by the county executive. If the tax is collected by the county, the county building official or other responsible official shall receive payment in full in cash or other negotiable instrument as specified by resolution of the county and as approved by the county attorney. If the building permit is issued by a city, the city shall before issuance of the building permit or certificate of occupancy, require evidence by a valid certificate executed by the county building inspector that the full amount of the tax due the county has been paid. No building permit for commercial development as herein defined shall be issued in Cheatham County unless the tax has been paid in full to the county or a negotiable instrument approved by the county attorney and payable to the county has been received. The issuance of a building permit by any city official, without a certificate from the county that the tax has been paid shall render the city liable to the county for the sum or sums that would have been collected by the county, had the certificate of tax paid been required by the city.

SECTION 9. All tax funds collected shall be used for the purpose of providing public facilities, specifically to the educational debt services. Such funds shall be directed only to future school building programs which are reasonably related to new commercial development, and to the December 1996, or last educational bond issue, but no prior bond issues. The need for such funds is declared to be reasonably related to new commercial development.

SECTION 10. The authority to impose this privilege tax on new commercial development in Cheatham County is in addition to all other authority to impose taxes, fees, assessments, or other revenue-raising or land development regulatory measures granted either by the private or public acts of the State of Tennessee and the imposition of such tax, in addition to any other authorized law, fee, assessment or charge, shall not be deemed to constitute double taxation.

SECTION 11. Any person aggrieved by the decision of the county building official or other responsible official concerning any aspect of this act may obtain review of the official's decision in the following manner:

- (a) By payment of the disputed amount to Cheatham County, and by notifying the official that the payment is made under protest.
- (b) By requesting an appeal of the decision of the official in written form within ten (10) days of the protest and payment. Appeals shall be heard by the Cheatham County Board of Adjustments and Appeals. Hearing shall be scheduled within forty-five (45) days of the written request for appeal.
- (c) The board of adjustments and appeals shall render a decision on all hearings within thirty (30) days of the hearing date unless the hearing is continued from time to time by a majority vote of the board for further information.
- (d) The board of adjustments and appeals shall act as a quasi-judicial body whose purpose is to determine the intent of the act, its applicability to the appellant, and to rule upon the interpretation of the official. The board shall not be bound by formal rules of evidence applicable to the various courts of the

state.

(e) Hearings before the board shall proceed as follows:

- (1) The building official shall explain the ruling and the reasons for the ruling.
- (2) The appellant shall explain the reasons for protesting the ruling.
- (3) The board may request further information from any county official, including, but not limited to, the county executive, county commissioners or committee members, the county attorney, or the county planning staff. The board shall not have the power to issue a subpoena.
- (4) The board shall deliberate and render a decision by a majority vote. Decisions will be reduced to writing and copies shall be sent to all parties and shall become a part of the minutes of the board. Decisions of the board of adjustments and appeals shall be final, except that either the building official or the person aggrieved may seek review of the board's actions by certiorari and supersedeas to the Chancery Court of Cheatham County, Tennessee, provided an application to the court is made within sixty (60) days of the written decision of the board.

SECTION 12. The provisions of this act shall in no manner repeal, modify, or interfere with the authority granted by any other public or private law applicable to Cheatham County. This act shall be deemed to create an additional and alternative method for Cheatham County to impose and collect taxes for the purpose of providing public facilities made necessary by new commercial development in the county.

SECTION 13. 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 14. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Cheatham County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified to the Secretary of State.

SECTION 15. 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 14.

Passed: May 22, 1997.

Private Acts of 1997 Chapter 69

WHEREAS, Cheatham County, Tennessee, has been one of the fastest growing counties in the state for the past fifteen (15) years, having been impacted by the rapid growth in the standard metropolitan area of Nashville; and

WHEREAS, Anticipated continued growth from the expansion of Nashville is expected to accelerate due to the continuing location of manufacturing and commercial business in the Middle Tennessee area, and from other factors; and

WHEREAS, Current projections show that:

- (1) County population will be 42,000 persons in year 2010, an increase of 55% from 1990 to 2010; there will be a demand for approximately 5,000 additional dwelling units between 1990 and 2010; and new development will consume an additional 5,000 acres of land in Cheatham County;
- (2) Projected growth and land use development will cause a demand for county-provided capital facilities (schools, roads, jails, parks, county governmental facilities, etc.) in an amount well in excess of \$40 million over the next fifteen (15) years;
- (3) The county's present revenue-raising authority is limited and relies heavily on intergovernmental transfers which are not subject to county control and on property taxes, which would impose the costs of new growth on existing residents rather than on new residents and businesses who create the demand for the additional expenditures; and

WHEREAS, Cheatham County is committed to both present and future county residents to maintaining a level of public facilities and services commensurate with those presently provided; and

WHEREAS, Cheatham County is prepared to impose a fair, equitable and reasonable share of the costs of providing the necessary public facilities and services on existing residents of the county; and

WHEREAS, The county's present population employment base, tax base and budget alone cannot support the additional revenues needed to supply facilities to serve new growth without substantial increase in the

property tax rate on existing development; and

WHEREAS, Due to these unique circumstances, it is necessary and appropriate that Cheatham County be given authorization to extend its taxing power to enable the county to impose a fair and reasonable share of the costs of public facilities necessitated by new industrial development on such development so as not to create an unfair and inequitable burden on existing county residents; and

WHEREAS, There is precedent in the State of Tennessee for such additional tax measures to impose costs on those who benefit from improvements and where the result otherwise would be to impose an unfair burden on existing residents; and

WHEREAS, The most logical and effective mechanism to accomplish the intended result would be the imposition of a new privilege tax on new industrial development in Cheatham County; now, therefore,

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- (3) "Building Permit" means a permit for development issued in Cheatham County, whether by the county or by any city therein.
- (4) "Capital Improvement Program" means a proposed schedule of future projects, listed in order of construction priority, together with cost estimates and the anticipated means of financing each project. All major projects requiring the expenditure of public funds, over and above the annual local government operating expense, for the purchase, construction, or replacement of the physical assets of the community are included.
- (5) "Certificate of Occupancy" means a license for occupancy of a building or structure issued in Cheatham County, whether by the county or by any city therein.
- (6) "Commercial" means all property of every kind used, directly or indirectly, or held for use, for any commercial, trade, professional, club (whether public or private), nonexempt lodge, business, or similar purpose, whether conducted for profit or not.
- (7) "Development" means the construction, building, reconstruction, erection, extension, betterment, or improvement of land providing a building or structure or the addition to any building or structure, or any part thereof, which provides, adds to or increases the floor area of an industrial use.
- (8) "Dwelling Unit" means a room or rooms connected together constituting a separate, independent housekeeping establishment for owner occupancy, rental or lease on a daily, weekly, monthly or longer basis; physically separated from any other room(s) or dwelling units which may be in the same structure; and containing independent cooking and sleeping facilities.
- (9) "Floor Area" for industrial development means the total of the gross horizontal area of all floors, including usable basements and cellars, below the roof and within the outer surface of the main walls or principal or accessory buildings or the center lines of party walls separating such building or portions thereof, or within lines drawn parallel to and two (2) feet within the roof line of any building or portions thereof without walls, but excluding arcades, porticoes and similar open areas which are accessible to the general public, and which are not designed or used as sales, display, storage, services or production areas.
- (10) "General Plan" means the official statement of the planning commission which sets forth major policies concerning future development of the jurisdictional area and meeting the provisions set forth in Tennessee Code Annotated, Sections 13-3-101, 13-3-102 and 13-4-302. For the purposes of this act only, a general plan may consist solely of the land development plan element which sets out a plan or scheme of future land usage.
- (11) "Governing Body" means county legislative body of Cheatham County, Tennessee.
- (12) "Industrial" means the development of any property for any use other than residential or commercial use, except as may be exempted by this act.
- (13) "Major Street or Road Plan" means the plan adopted by the planning commission, pursuant to

Tennessee Code Annotated, Sections 13-3-402 and 13-4-302, showing among other things, "the general location, character, and extent of public ways [and] the removal, relocation, extension, widening, narrowing, vacating, abandonment or change of use of existing public ways."

(14) "Person" means any individual, firm, co-partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate or other group or combination acting as a unit.

(15) "Place of Worship" means that portion of a building, owned by a religious institution which has tax-exempt status, which is used for worship services and related functions; provided, however, a place of worship does not include buildings or portions of buildings which are used for the purposes other than for worship and related functions or which are or are intended to be leased, rented or used by persons who do not have tax-exempt status.

(16) "Public Buildings" means a building owned by the State of Tennessee or any agency thereof, a political subdivision of the State of Tennessee, including, but not necessarily limited to, counties, cities, school districts and special districts, or the federal government or any agency thereof.

(17) "Public Facility or Facilities" means a physical improvement undertaken by the county or city, including, but not limited to, the following: roads and bridges, parks and recreational facilities, jails and law enforcement facilities, schools, libraries, government buildings, fire stations, sanitary landfills, water, wastewater and drainage projects, airport facilities and other governmental capital improvements benefiting the citizens of the county and/or city.

(18) "Residential" means the development of any property for a dwelling unit or units.

(19) "Subdivision Regulations" means the regulations adopted by the Cheatham County regional planning commission pursuant to state statutory authorization on August 22, 1991, as amended, by which the county regulates the subdivision of land.

(20) "Zoning Resolution" means the resolution adopted by the governing body pursuant to state statutory authorization on January 21, 1991, as amended, by which the county regulates the zoning, use, and development of property.

SECTION 3. It is the intent and purpose of this act to authorize Cheatham County to impose a tax on new industrial development in the county payable at the time of issuance of a building permit or certificate of occupancy so as to ensure and require that the persons responsible for new industrial development share in the burdens of growth by paying their fair share for the cost of new and expanded facilities made necessary by such development.

SECTION 4. Engaging in the act of industrial development within Cheatham County, except as provided in Section 6 herein, is declared to be a privilege upon which Cheatham County may, by resolution of the governing body, levy a tax in an amount not to exceed the rate set forth in Section 7.

SECTION 5. The governing body shall impose the tax authorized herein by resolution after adopting a capital improvements program indicating the need for the cost of public facilities anticipated to be funded, in part, by this tax and after finding that the need for such public facilities is reasonably related to new development in the county. The resolution of the governing body imposing this tax shall state the rate of the tax on new industrial development. The governing body shall, by resolution, adopt administrative guidelines, procedures, regulations, and forms necessary to properly implement, administer, and enforce the provisions of this act.

SECTION 6. This act shall not apply to development of:

- (a) Public buildings.
- (b) Places of worship.
- (c) Barns or outbuildings used for agricultural purposes.
- (d) Replacement structures for previously existing structures.
- (e) Additions to a single-family dwelling.
- (f) A structure owned by a non-profit corporation which is a qualified 501(c)(3) corporation under the Internal Revenue Code.
- (g) Permanent residential structures replacing mobile homes where the mobile home is removed within thirty (30) days of the issuance of the certificate of occupancy for the permanent residential structure, provided the permanent structure is a residence for the owner and occupant of the mobile home and the owner and occupant have resided on the property for a period of not less than three (3) years.
- (h) Buildings moved from one (1) site within the county to another site within the county.
- (i) Any other commercial or residential use.

SECTION 7. For the exercise of the privilege described herein, Cheatham County may impose a tax on new industrial development not to exceed fifty cents (\$0.50) per gross square foot. The county may develop a tax rate schedule by which industrial uses are classified by type for the purpose of imposition of the tax authorized herein.

SECTION 8. The tax established in this act shall be collected at the time of application for a building permit for industrial development as herein defined by a county official duly authorized by the county executive. If the tax is collected by the county, the county building official or other responsible official shall receive payment in full in cash or other negotiable instrument as specified by resolution of the county and as approved by the county attorney. If the building permit is issued by a city, the city shall before issuance of the building permit or certificate of occupancy, require evidence by a valid certificate executed by the county building inspector that the full amount of the tax due the county has been paid. No building permit for industrial development as herein defined shall be issued in Cheatham County unless the tax has been paid in full to the county or a negotiable instrument approved by the county attorney and payable to the county has been received. The issuance of a building permit by any city official, without a certificate from the county that the tax has been paid shall render the city liable to the county for the sum or sums that would have been collected by the county, had the certificate of tax paid been required by the city.

SECTION 9. All tax funds collected shall be used for the purpose of providing public facilities, specifically to the educational debt services. Such funds shall be directed only to future school building programs which are reasonably related to new industrial development, and to the December 1996, or last educational bond issue, but no prior bond issues. The need for such funds is declared to be reasonably related to new industrial development.

SECTION 10. The authority to impose this privilege tax on new industrial development in Cheatham County is in addition to all other authority to impose taxes, fees, assessments, or other revenue-raising or land development regulatory measures granted either by the private or public acts of the State of Tennessee and the imposition of such tax, in addition to any other authorized tax, fee, assessment or charge, shall not be deemed to constitute double taxation.

SECTION 11. Any person aggrieved by the decision of the county building official or other responsible official concerning any aspect of this act may obtain review of the official's decision in the following manner:

- (a) By payment of the disputed amount to Cheatham County, and by notifying the official that the payment is made under protest.
- (b) By requesting an appeal of the decision of the official in written form within ten (10) days of the protest and payment. Appeals shall be heard by the Cheatham County Board of Adjustments and Appeals. Hearing shall be scheduled within forty-five (45) days of the written request for appeal.
- (c) The board of adjustments and appeals shall render a decision on all hearings within thirty (30) days of the hearing date unless the hearing is continued from time to time by a majority vote of the board for further information.
- (d) The board of adjustments and appeals shall act as a quasi-judicial body whose purpose is to determine the intent of the act, its applicability to the appellant, and to rule upon the interpretation of the official. The board shall not be bound by formal rules of evidence applicable to the various courts of the state.
- (e) Hearings before the board shall proceed as follows:
 - (1) The building official shall explain the ruling and the reasons for the ruling.
 - (2) The appellant shall explain the reasons for protesting the ruling.
 - (3) The board may request further information from any county official, including, but not limited to, the county executive, county commissioners or committee members, the county attorney, or the county planning staff. The board shall not have the power to issue a subpoena.
 - (4) The board shall deliberate and render a decision by a majority vote. Decisions will be reduced to writing and copies shall be sent to all parties and shall become a part of the minutes of the board. Decisions of the board of adjustments and appeals shall be final, except that either the building official or the person aggrieved may seek review of the board's actions by certiorari and supersedeas to the Chancery Court of Cheatham County, Tennessee, provided an application to the court is made within sixty (60) days of the written decision of the board.

SECTION 12. The provisions of this act shall in no manner repeal, modify, or interfere with the authority granted by any other public or private law applicable to Cheatham County. This act shall be deemed to create an additional and alternative method for Cheatham County to impose and collect taxes for the

purpose of providing public facilities made necessary by new industrial development in the county.

SECTION 13. 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 14. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Cheatham County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified to the Secretary of State.

SECTION 15. 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 14.

Passed: May 22, 1997.

Private Acts of 1997 Chapter 89

WHEREAS, Cheatham County, Tennessee, has been one of the fastest growing counties in the state for the past fifteen (15) years, having been impacted by the rapid growth in the standard metropolitan area of Nashville; and

WHEREAS, Anticipated continued growth from the expansion of Nashville is expected to accelerate due to the continuing location of manufacturing and commercial business in the Middle Tennessee area, and from other factors; and

WHEREAS, Current projections show that:

(1) County population will be 42,000 persons in year 2010, an increase of 55% from 1990 to 2010; there will be a demand for approximately 5,000 additional dwelling units between 1990 and 2010; and new residential and nonresidential development will consume an additional 5,000 acres of land in Cheatham County;

(2) Projected growth and land use development will cause a demand for county-provided capital facilities (schools, roads, jails, parks, county governmental facilities, etc.) in an amount well in excess of \$40 million over the next fifteen (15) years;

(3) The county's present revenue-raising authority is limited and relies heavily on intergovernmental transfers which are not subject to county control and on property taxes, which would impose the costs of new growth on existing residents rather than on new residents and businesses who create the demand for the additional expenditures; and

WHEREAS, Cheatham County is committed to both present and future county residents to maintaining a level of public facilities and services commensurate with those presently provided; and

WHEREAS, Cheatham County is prepared to impose a fair, equitable and reasonable share of the costs of providing the necessary public facilities and services on existing residents of the county; and

WHEREAS, The county's present population employment base, tax base and budget alone cannot support the additional revenues needed to supply facilities to serve new growth without substantial increase in the property tax rate on existing development; and

WHEREAS, Due to these unique circumstances, it is necessary and appropriate that Cheatham County be given authorization to extend its taxing power to enable the county to impose a fair and reasonable share of the costs of public facilities necessitated by new residential development on such development so as not to create an unfair and inequitable burden on existing county residents; and

WHEREAS, There is precedent in the State of Tennessee for such additional tax measures to impose costs on those who benefit from improvements and where the result otherwise would be to impose an unfair burden on existing residents; and

WHEREAS, The most logical and effective mechanism to accomplish the intended result would be the imposition of a new privilege tax on new residential development in Cheatham County; now, therefore,

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. This act shall be known and cited as the Cheatham County Adequate Facilities Tax.

SECTION 2. As used in this act, unless a different meaning appears from the context:

(1) "Board of Adjustments and Appeals" means the board established in Cheatham County pursuant to the requirements of the Southern Standard Building Code Congress.

(2) "Building" means any structure built for the support, shelter or enclosure of persons, chattels or movable property of any kind; the term includes a mobile home, but excludes those buildings specified in Section 6 below.

(3) "Building Permit" means a permit for development issued in Cheatham County, whether by the county or by any city therein.

(4) "Capital Improvement Program" means a proposed schedule of future projects, listed in order of construction priority, together with cost estimates and the anticipated means of financing each project. All major projects requiring the expenditure of public funds, over and above the annual local government operating expense, for the purchase, construction, or replacement of the physical assets of the community are included.

(5) "Certificate of Occupancy" means a license for occupancy of a building or structure issued in Cheatham County, whether by the county or by any city therein.

(6) "Development" means the construction, building, reconstruction, erection, extension, betterment, or improvement of land providing a building or structure or the addition to any building or structure, or any part thereof, which provides, adds to or increases the floor area of a residential use.

(7) "Dwelling Unit" means a room or rooms connected together constituting a separate, independent housekeeping establishment for owner occupancy, rental or lease on a daily, weekly, monthly or longer basis; physically separated from any other room(s) or dwelling units which may be in the same structure; and containing independent cooking and sleeping facilities.

(8) "Floor Area" for residential development means the total of the gross horizontal area of all floors, including basements, cellars or attics which is heated and/or air-conditioned living space, or designed to be finished into heated and/or air-conditioned living space at a future date.

(9) "General Plan" means the official statement of the planning commission which sets forth major policies concerning future development of the jurisdictional area and meeting the provisions set forth in Tennessee Code Annotated, Sections 13-3-101, 13-3-102 and 13-4-302. For the purposes of this act only, a general plan may consist solely of the land development plan element which sets out a plan or scheme of future land usage.

(10) "Governing Body" means county legislative body of Cheatham County, Tennessee.

(11) "Major Street or Road Plan" means the plan adopted by the planning commission, pursuant to Tennessee Code Annotated, Sections 13-3-402 and 13-4-302, showing among other things, "the general location, character, and extent of public ways [and] the removal, relocation, extension, widening, narrowing, vacating, abandonment or change of use of existing public ways."

(12) "Non-Residential" means the development of any property for any use other than residential use, except as may be exempted by this act.

(13) "Person" means any individual, firm, co-partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate or other group or combination acting as a unit.

(14) "Place of Worship" means that portion of a building, owned by a religious institution which has tax-exempt status, which is used for worship services and related functions; provided, however, a place of worship does not include buildings or portions of buildings which are used for the purposes other than for worship and related functions or which are or are intended to be leased, rented or used by persons who do not have tax-exempt status.

(15) "Public Buildings" means a building owned by the State of Tennessee or any agency thereof, a political subdivision of the State of Tennessee, including, but not necessarily limited to, counties, cities, school districts and special districts, or the federal government or any agency thereof.

(16) "Public Facility or Facilities" means a physical improvement undertaken by the county or city, including, but not limited to, the following: roads and bridges, parks and recreational facilities, jails and law enforcement facilities, schools, libraries, government buildings, fire stations, sanitary landfills, water, wastewater and drainage projects, airport facilities and other governmental capital improvements benefiting the citizens of the county and/or city.

(17) "Residential" means the development of any property for a dwelling unit or units.

(18) "Subdivision Regulations" means the regulations adopted by the Cheatham County regional planning commission pursuant to state statutory authorization on August 22, 1991, as amended, by which

the county regulates the subdivision of land.

(19) "Zoning Resolution" means the resolution adopted by the governing body pursuant to state statutory authorization on January 21, 1991, as amended, by which the county regulates the zoning, use, and development of property.

SECTION 3. It is the intent and purpose of this act to authorize Cheatham County to impose a tax on new residential development in the county payable at the time of issuance of a building permit or certificate of occupancy so as to ensure and require that the persons responsible for new residential development share in the burdens of growth by paying their fair share for the cost of new and expanded facilities made necessary by such development.

SECTION 4. Engaging in the act of residential development within Cheatham County, except as provided in Section 6 herein, is declared to be a privilege upon which Cheatham County may, by resolution of the governing body, levy a tax in an amount not to exceed the rate set forth in Section 7.

SECTION 5. The governing body shall impose the tax authorized herein by resolution after adopting a capital improvements program indicating the need for the cost of public facilities anticipated to be funded, in part, by this tax and after finding that the need for such public facilities is reasonably related to new development in the county. The resolution of the governing body imposing this tax shall state the rate of the tax on new residential development. The governing body shall, by resolution, adopt administrative guidelines, procedures, regulations, and forms necessary to properly implement, administer, and enforce the provisions of this act.

SECTION 6. This act shall not apply to development of:

- (a) Public buildings.
- (b) Places of worship.
- (c) Barns or outbuildings used for agricultural purposes.
- (d) Replacement structures for previously existing structures.
- (e) Additions to a single-family dwelling.
- (f) A structure owned by a non-profit corporation which is a qualified 501(c)(3) corporation under the Internal Revenue Code.
- (g) Permanent residential structures replacing mobile homes where the mobile home is removed within thirty (30) days of the issuance of the certificate of occupancy for the permanent residential structure, provided the permanent structure is a residence for the owner and occupant of the mobile home and the owner and occupant have resided on the property for a period of not less than three (3) years.
- (h) Buildings moved from one (1) site within the county to another site within the county.
- (i) Any other non-residential use.

SECTION 7. For the exercise of the privilege described herein, Cheatham County may impose a tax on new residential development not to exceed one dollar (\$1.00) per gross square foot. The county may develop a tax rate schedule by which residential uses are classified by type for the purpose of imposition of the tax authorized herein.

SECTION 8. The tax established in this act shall be collected at the time of application for a building permit for residential development as herein defined by a county official duly authorized by the county executive. If the tax is collected by the county, the county building official or other responsible official shall receive payment in full in cash or other negotiable instrument as specified by resolution of the county and as approved by the county attorney. If the building permit is issued by a city, the city shall before issuance of the building permit or certificate of occupancy, require evidence by a valid certificate executed by the county building inspector that the full amount of the tax due the county has been paid. No building permit for commercial development as herein defined shall be issued in Cheatham County unless the tax has been paid in full to the county or a negotiable instrument approved by the county attorney and payable to the county has been received. The issuance of a building permit by any city official, without a certificate from the county that the tax has been paid shall render the city liable to the county for the sum or sums that would have been collected by the county, had the certificate of tax paid been required by the city.

SECTION 9. All tax funds collected shall be used for the purpose of providing public facilities, specifically to the educational debt services. Such funds shall be directed only to future school building programs which are reasonably related to new residential development, and to the December 1996, or last educational bond issue, but no prior bond issues. The need for such funds is declared to be reasonably

related to new residential development.

SECTION 10. The authority to impose this privilege tax on new residential development in Cheatham County is in addition to all other authority to impose taxes, fees, assessments, or other revenue-raising or land development regulatory measures granted either by the private or public acts of the State of Tennessee and the imposition of such tax, in addition to any other authorized law, fee, assessment or charge, shall not be deemed to constitute double taxation.

SECTION 11. Any person aggrieved by the decision of the county building official or other responsible official concerning any aspect of this act may obtain review of the official's decision in the following manner:

(a) By payment of the disputed amount to Cheatham County, and by notifying the official that the payment is made under protest.

(b) By requesting an appeal of the decision of the official in written form within ten (10) days of the protest and payment. Appeals shall be heard by the Cheatham County Board of Adjustments and Appeals. Hearing shall be scheduled within forty-five (45) days of the written request for appeal.

(c) The board of adjustments and appeals shall render a decision on all hearings within thirty (30) days of the hearing date unless the hearing is continued from time to time by a majority vote of the board for further information.

(d) The board of adjustments and appeals shall act as a quasi-judicial body whose purpose is to determine the intent of the act, its applicability to the appellant, and to rule upon the interpretation of the official. The board shall not be bound by formal rules of evidence applicable to the various courts of the state.

(e) Hearings before the board shall proceed as follows:

(1) The building official shall explain the ruling and the reasons for the ruling.

(2) The appellant shall explain the reasons for protesting the ruling.

(3) The board may request further information from any county official, including, but not limited to, the county executive, county commissioners or committee members, the county attorney, or the county planning staff. The board shall not have the power to issue a subpoena.

(4) The board shall deliberate and render a decision by a majority vote. Decisions will be reduced to writing and copies shall be sent to all parties and shall become a part of the minutes of the board. Decisions of the board of adjustments and appeals shall be final, except that either the building official or the person aggrieved may seek review of the board's actions by certiorari and supersedeas to the Chancery Court of Cheatham County, Tennessee, provided an application to the court is made within sixty (60) days of the written decision of the board.

SECTION 12. The provisions of this act shall in no manner repeal, modify, or interfere with the authority granted by any other public or private law applicable to Cheatham County. This act shall be deemed to create an additional and alternative method for Cheatham County to impose and collect taxes for the purpose of providing public facilities made necessary by new residential development in the county.

SECTION 13. 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 14. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Cheatham County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified to the Secretary of State.

SECTION 15. 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 14.

Passed: May 28, 1997.

Development Tax Act

Private Acts of 1997 Chapter 28

WHEREAS, Cheatham County, Tennessee, has been one (1) of the fastest growing counties in the State of

Tennessee for the past ten (10) years, and

WHEREAS, growth is expected to continue and accelerate; and

WHEREAS, this growth is anticipated to stimulate commercial, office, industrial and warehouse development in Cheatham County as well as the cities of Ashland City, Kingston Springs, Pegram and Pleasant View, all lying within Cheatham County; and

WHEREAS, Current projections show that:

- (1) County population will be forty-two (42,000) persons in year 2010, an increase of more than fifty-five (55%) from 1990 to 2010; there will be a demand for approximately five thousand (5,000) additional residential dwelling units between 1990 and 2010; and new residential and nonresidential development will consume additional acreage in Cheatham County, creating the need for additional facilities; and
- (2) Projected growth and land use development will cause a demand for county-provided capital facilities (schools, roads, jails, etc.) in an amount well in excess of forty million dollars (\$40,000,000) over the next fifteen (15) years alone; and
- (3) The county's present revenue-raising authority is limited and relies heavily on intergovernmental transfers, which are not subject to county control, and on property taxes, which would impose the costs of new growth on existing residents rather than on new residents and business which create the demand for the additional expenditures; and

WHEREAS, Cheatham County is committed to both present and future county residents to maintaining a level of public facilities and services commensurate with those presently provided; and

WHEREAS, the county's present population, employment base, tax base and budget cannot alone support the additional revenues needed to supply facilities to serve new growth without a substantial increase in the property tax on existing development; and

WHEREAS, the continued growth experienced by Cheatham County represents both an extraordinary economic opportunity for the State of Tennessee as well as a potential economic burden on existing residents of Cheatham County; and

WHEREAS, due to these unique circumstances, it is necessary and appropriate that Cheatham County be given authorization to extend its taxing power to enable the county to impose a fair and reasonable share of the costs of public facilities necessitated by new development on that development, so as not to create an unfair and inequitable burden on existing residents; and

WHEREAS, the most logical, fair and effective mechanism to accomplish the intended result is the imposition of a new privilege tax on new development in Cheatham County; now, therefore,

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. This act shall be known and cited as the Cheatham County Development Tax Act.

SECTION 2. As used in this act, unless the context clearly requires otherwise:

- (1) "Building Permit" a permit for single or multi-family construction issued in Cheatham County, whether by the county or by any city therein; and
- (2) "Places of worship" means that portion of a building owned by a religious institution which has tax-exempt status, which is used for worship services and related functions; provided, that a place of worship does not include buildings or portions of buildings which are used for the purposes other than that for worship and related functions, or which are intended to be leased, rented or used by persons who do not have tax-exempt status; and
- (3) "Plat" includes any plat, plan, plot, replot or replat where the same creates additional lots; and
- (4) "Public building" means a building owned by the State of Tennessee or any agency thereof, a political subdivision of the State of Tennessee including, but not limited to, counties, cities, school districts and special districts, or the federal government or any agency thereof.
- (5) "Residential land development" means the development of any property for a dwelling unit or units, including, but not limited to, single or multi-family housing; and
- (6) "Unit" means a part or portion of any single or multi-family housing with a room or rooms connected together constituting a separate, independent housekeeping establishment for owner occupancy, rental or lease on a daily, weekly, monthly or longer basis, physically separated from any other room(s) or dwelling units which may be in the same structure, and containing independent cooking and sleeping facilities including, but not limited to, condominiums and apartments.

SECTION 3. It is the intent and purpose of this act to impose a tax on new residential land development in Cheatham County, with a portion of the tax being payable prior to the recordation of any plat in the register of deeds office, and the balance being payable at the time of the issuance of a building or occupancy permit, thus ensuring and requiring the persons responsible for new development share the burdens of growth by paying their fair share and costs of new and expanded public facilities made necessary by such development. The governing body shall establish the percentages or amounts to be paid in accordance with Section 7(a) of this act.

As amended by: Private Acts of 2000, Chapter 145
Private Acts of 2011, Chapter 20

SECTION 4. Engaging in the act of land development for residential purposes within Cheatham County, except as provided in Section 6, is declared to be a privilege upon which Cheatham County may levy a tax at the rate set forth in Section 7.

SECTION 5. The governing body of Cheatham County, Tennessee, may by resolution, adopt administrative guidelines, procedures, regulations and forms necessary to properly implement, administer and enforce the provisions of this act.

SECTION 6. This act shall not apply to development of:

- (1) Public buildings;
- (2) Places of worship;
- (3) Barns or outbuildings used for agricultural purposes only;
- (4) Replacement structures for previously existing structures destroyed by fire or other casualty;
- (5) A structure owned by a non-profit corporation which is a qualified 501(c)(3) corporation under the Internal Revenue Code;
- (6) Non-residential development; or
- (7) Hotels or motels.

SECTION 7.

(a) For the exercise of the privilege described herein, Cheatham County imposes a tax on each lot of covered single-family development or in the case of multi-family development on each unit proposed for human habitation, in an amount to be set by the Cheatham County Legislative Body. The Cheatham County Legislative Body shall set or amend the percentage or amount of the tax to be paid prior to the recordation of the final plat of the development containing such lots or units with the balance being required at the time a building or occupancy permit is issued and obtained.

As amended by: Private Acts of 2000, Chapter 145
Private Acts of 2011, Chapter 20

SECTION 8. Proceeds from the tax levied herein shall be deposited into the county general fund and used to provide additional or expanded county services and facilities, and to reduce debt incurred or issued by Cheatham County. Collection of the tax herein levied shall be determined by the governing body of Cheatham County in accordance with Section 5 of this act.

SECTION 9. If a building permit is issued by a municipality within Cheatham County, the municipality shall, at the discretion of the municipality, before the issuance of a building permit or at the time a use or occupancy permit is issued, require evidence by a valid certificate executed by the appropriate officials of Cheatham County, Tennessee, that the full amount of tax due the county has been paid. The issuance of a building permit or a use or occupancy permit by any municipal official, without the appropriate certificate from the county indicating the tax has been paid, shall render the municipality liable to the county for the sum or sums that would have been collected by the county if the certificate of tax paid had been required by the municipality.

As amended by: Private Acts of 2011, Chapter 20

SECTION 10. The ability to impose this privilege tax on new development in Cheatham County is in addition to all other authority to impose taxes, fees, assessments or other revenue-raising or land development regulatory measures granted either by the private or public acts of the State of Tennessee, and the imposition of the tax is in addition to any other authorized tax, fee, assessment or charge and shall not be deemed to constitute double taxation.

SECTION 11. Cheatham County shall not be required to share any revenues generated in accordance with the provisions of this act with any municipality lying within the county.

SECTION 12. The provisions of this act shall in no manner repeal, modify or interfere with the authority granted by any other public or private law applicable to Cheatham County. This act shall be deemed to create an additional method for Cheatham County to impose and collect taxes for the purpose of providing

public facilities.

SECTION 13. 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 14. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the County Legislative Body of Cheatham County. Its approval or nonapproval shall be proclaimed by the Presiding Officer of the County Legislative Body and certified to the Secretary of State.

SECTION 15. 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 14.

Passed: April 7, 1997.

Hotel/Motel Tax

Private Acts of 1995 Chapter 16

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

- (1) "Clerk" means the County Clerk of Cheatham County, Tennessee.
- (2) "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.
- (3) "County" means Cheatham County, Tennessee.
- (4) "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.
- (5) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel.
- (6) "Operator" means the person operating the hotel whether as owner, lessee or otherwise.
- (7) "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.
- (8) "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.

SECTION 2. The legislative body of Cheatham County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient in the amount not to exceed ten percent (10%) of the consideration charged by the operator. Such tax is a privilege tax upon the transient occupying such room and is to be collected as provided in this act.

SECTION 3. The proceeds received by the county from the tax shall be retained by the county and deposited into the general fund of the county, to be designated and used for such purposes as specified by resolution of the county legislative body.

SECTION 4. Such tax shall be added by each and every operator to each invoice prepared by the operator for the occupancy of the hotel and given directly or transmitted to the transient. Such tax shall be collected by such operator from the transient and remitted to the county clerk as provided in Section 5.

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 5.

(a) The tax levied shall be remitted by all operators who lease, rent or charge for any rooms, lodgings, spaces or accommodations in hotels within the county to the clerk or such other officer as may by resolution be charged with the duty of collection thereof, such tax to be remitted to such officer 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 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 for remitting the tax levied by this act, the operator shall be allowed two percent (2%) of the amount of the tax due and remitted to the clerk in the form of a deduction in submitting the 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 such tax and shall place the proceeds of such tax in accounts for the purposes 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 a year and shall report on the audits made on a quarterly basis to the county legislative body.

The county legislative body is 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 clerk on or before the due dates are delinquent. An operator is 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. 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 unlawful and shall be punishable by a civil penalty not in excess of fifty dollars (\$50.00).

SECTION 9. It is 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 necessary to determine the amount of tax due and payable to the county. The clerk has the right to inspect such records at all reasonable times.

SECTION 10. The clerk in administering and enforcing the provisions of this act has 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 services in administering and enforcing the provisions of this act, the clerk is entitled to retain as a commission five percent (5%) of the taxes collected.

Upon any claim of illegal assessment and collection, the taxpayer has the remedies provided in Tennessee Code Annotated, Title 67. It is 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 under the authority of 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.

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 Cheatham County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and shall be certified by such presiding officer 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, this act shall take effect upon being approved as provided in Section 13.

Passed: February 22, 1995.

Litigation Tax

Private Acts of 1981 Chapter 77

SECTION 1. Chapter 208 of the Private Acts of 1972, establishing a litigation tax for Cheatham County is repealed.

SECTION 2. There is hereby imposed a litigation tax in the amount of six dollars (\$6.00) in each case, upon all civil and criminal actions filed in the General Sessions Court, the Circuit Court and the Chancery Court of Cheatham County, said tax to be collected by the clerks of the respective courts and taxed as a part of the costs in each case.

SECTION 3. On or before the last day of each month the clerks of the respective courts shall pay to the county trustee all amounts collected hereunder during the preceding calendar month.

SECTION 4. One-sixth (1/6) of the sum paid the trustee shall be placed in a fund designated as the "Cheatham County Capital Improvement Fund" to be used exclusively for the purpose of capital improvements to the courthouse, jail or other county-owned buildings.

SECTION 5. One-sixth (1/6) of the sum paid the said Trustee shall be placed in the County General Fund to be used exclusively for the purpose of repairs and maintenance of the courthouse, jail, or other county-owned buildings.

SECTION 6. Two-thirds (2/3) of the sum paid to said trustee shall be placed in the County General Fund to be used exclusively for the purpose of improving court services in Cheatham County.

SECTION 7. That all expenditures made from said funds are to be made by the Director of Accounts and Budgets upon the authorization of the Quarterly County Court for the purposes specified herein.

SECTION 8. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Cheatham County, at or before the next regular July meeting of the Court. Its approval or non-approval shall be proclaimed by the presiding officer of the Court and shall be certified by him to the Secretary of State.

SECTION 9. This Act shall take effect upon its passage, the public welfare requiring it, but the provisions thereof shall not become operative until validated as provided in Section 8.

Passed: April 8, 1981.

Wheel Tax

Private Acts of 1963 Chapter 258

COMPILER'S NOTE: This act may have been superseded by Private Acts of 1967-68, Chapter 1, found in this volume. That act, however, contains no repealer clause and levies a special privilege tax "in addition to all other taxes".

SECTION 1. That for the privilege of using the public highways, except State-maintained roads, in Counties of this State having a population of not less than 9,400 nor more than 9,450, according to the Federal Census of 1960, or any subsequent Federal Census, there is levied upon motor driven vehicles, except tractors, which shall pay no tax hereunder, a special privilege tax for the benefit of said Counties and in addition to all other taxes, which tax shall be as follows:

Upon motorcycles.....	\$2.00
Upon all passenger automobiles, including station wagons....	5.00
Upon all taxicabs	7.50
Upon all automobile buses.....	10.00
Upon trucks falling in Class I under the provision of Chapter 105, Public Acts of 1939, and amendments thereto.....	5.00
Upon trucks of Class II as above defined.....	10.00
Upon trucks of Class III.....	15.00

Upon trucks of Class IV.....	20.00
Upon trucks of Class V.....	25.00
Upon trucks of Class VI and VII.....	30.00
Upon trailers drawn by motor operated vehicles, where the trailer does not exceed 7 ft. in length.....	2.50
And where the trailer exceeds 7 ft. in length.....	5.00

This tax shall apply to and be paid by each motor vehicle as above set forth 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 resident of Counties to which this Act applies to operate a motor vehicle over the highways of said Counties, State-maintained roads excluded, without the payment of the tax herein provided.

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 that he collects the State privilege tax upon the operation of motor driven vehicles over the public highways. No Clerk in counties to which this Act applies shall issue to a resident of such County a State license for the operation of automobiles unless at the same time such resident shall purchase the appropriate license as hereinafter provided for the operation of his car under this Act. Payment of the license fee herein imposed shall be evidenced by a metal tag or emblem to be appropriately displayed upon some prominent part of the automobile in question. The design of the emblem in question shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the road or bridge funds of Counties to which this Act applies. The tax herein levied shall entitle the owner of a car to operate the same from April 1 of each year to the next succeeding March 31 and the same proportionate reduction shall be made as is now made in the case of State registration of automobiles where such motor driven vehicle is registered after April 1 for any reason whatsoever. For his services in issuing such licenses, 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. He will report the funds collected by him monthly and pay the same to the County Trustee of Counties to which this Act applies and they shall be applied as herein provided.

SECTION 3. That the proceeds of the tax herein imposed when collected and in the hands of the County Trustee shall be placed in the Highway Fund of Cheatham County to be used for road surfacing materials only. The County Highway organization of Counties to which this Act applies shall have full and complete direction as to the expenditure of such funds, subject, however, to the limitations herein provided as to their use. Nothing in this Act shall be construed as authorizing the levy of the tax herein provided against non-residents of said County not permanently domiciled therein, but the same shall be levied only upon the motor driven vehicles of residents thereof.

As amended by: Private Acts of 1992, Chapter 199

SECTION 4. That this Act shall have no effect unless the same shall have been approved by a two-thirds (2/3) vote of the Quarterly County Court of any County to which it may apply on or before the next regular meeting of said Quarterly County Court occurring more than thirty (30) days after its approval by the Governor or after its otherwise becoming law. Its approval or nonapproval shall be proclaimed by the presiding officer of said Quarterly County Court and shall be certified by him to the Secretary of State.

SECTION 5. That for the purpose of ratifying this Act as provided in Section 4, it shall take effect from and after its passage, the public welfare requiring it, but the provisions thereof shall not become operative until March 1, 1964.

Passed: March 20, 1963.

Private Acts of 1967-68 Chapter 1

SECTION 1. That for the privilege of using the public highways, except State-maintained roads, in Counties of this State having a population of not less than 9,400 nor more than 9,450, according to the Federal Census of 1960, or any subsequent Federal Census, there is levied upon motor driven vehicles, except tractors, which shall pay no tax hereunder, a special privilege tax for the benefit of said Counties and in addition to all other taxes, which tax shall be as follows:

Upon Motorcycles.....	\$ 7.00
Upon all passenger automobiles, including station wagons.....	10.00
Upon all taxicabs.....	12.50
Upon all automobile buses.....	15.00
Upon trucks falling in Class I under the provisions of Chapter 105, Public Acts of 1939, and amendments thereto.....	10.00
Upon trucks of Class II as above defined.....	15.00
Upon trucks of Class III.....	20.00

Upon trucks of Class IV.....	25.00
Upon trucks of Class V.....	30.00
Upon trucks of Class VI and VII.....	35.00
Upon trailers drawn by motor operated vehicles, where the trailer does not exceed 7 feet in length.....	7.50
And where the trailer exceeds 7 ft. in length.....	10.00

This tax shall apply to and be paid by each motor vehicle as above set forth 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 resident of counties to which this Act applies to operate a motor vehicle over the highways of said Counties, State-maintained roads excluded, without the payment of the tax herein provided.

As amended by: Private Acts of 1967-68, Chapter 207
Private Acts of 1971, Chapter 72

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 that he collects the State privilege tax upon the operation of motor driven vehicles over the public highways. No Clerk in Counties to which this Act applies shall issue to a resident of such County a State license for the operation of automobiles unless at the same time such resident shall purchase the appropriate license as hereinafter provided for the operation of his car under this Act. The tax herein levied shall entitle the owner of a car to operate the same from April 1 of each year to the next succeeding March 31 and the said proportionate reduction shall be made as is now made in the case of State registration of automobiles where such motor driven vehicle is registered after April 1 for any reason whatsoever. For his services in issuing such licenses, the County Court Clerk shall be entitled to a fee of fifty cents (50¢) for each one so issued, to be collected from the person purchasing the same. He shall report the funds collected by him monthly and pay the same to the County Trustee of Counties to which this Act applies and they shall be applied as herein provided.

As amended by: Private Acts of 1971, Chapter 72
Private Acts of 2015, Chapter 2

SECTION 3. That the proceeds of the tax herein imposed when collected and in the hands of the County Trustee shall be used exclusively for the purpose of rock and gravel to be used on rural roads in such Counties, but no part of the funds arising from this Act shall be used for the purchase of machinery or for labor upon such roads. It being the legislative intent that such shall be paid from other highway funds available to such County. The County Highway organization of Counties to which this Act applies shall have full and complete direction as to the expenditure of such funds, subject, however, to the limitations herein provided as to their use. Nothing in this Act shall be construed as authorizing the levy of the tax herein provided against non-residents of said County not permanently domiciled therein, but the same shall be levied only upon the motor driven vehicles of residents thereof.

SECTION 4. That this Act shall have no effect unless the same shall have been approved by a two-thirds (2/3) vote of the Quarterly County Court of any County to which it may apply on or before the next regular meeting of said Quarterly County Court occurring after its approval by the Governor or after its otherwise becoming a law. Its approval or non-approval shall be proclaimed by the presiding officer of said Quarterly County Court and shall be certified by him to the Secretary of State.

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

Passed: February 28, 1967.

Private Acts of 1972 Chapter 209

SECTION 1. That for the privilege of using the public roads and highways, except State maintained roads, in counties of this State having a population of not less than 13,000 nor more than 13,500 by the Federal Census of 1970, or any subsequent Federal Census, there is levied upon motor-driven vehicles and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, which shall pay not tax hereunder, a special privilege tax for the benefit of such counties, which tax shall be in addition to all other taxes, and which shall be in the amount of Forty Dollars (\$40.00) for each motor-driven vehicle except that the tax on motor cycles as defined in Tennessee Code Annotated, Section 59-103, shall be in the amount of Ten Dollars (\$10.00).

This tax shall apply to and shall 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 resident of counties to which this act applies to operate a motor-driven vehicle except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, over the roads and highways of said 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 act applies, but the same shall be levied only upon motor-driven vehicles of residents of the counties to which this act applies and within a reasonable construction of the provisions hereof. Provided, further, that there shall arise a rebuttable presumption that any resident of said counties owning a licensed motor-driven vehicle has in fact operated said motor-driven vehicle over the roads and highways of said counties.

As amended by:

Private Acts of 1977, Chapter 39

Private Acts of 1980, Chapter 300

SECTION 2. The tax herein levied shall be collected by the County Court Clerk of counties to which this act applied at the same time that he collects the State privilege tax upon the operation of motor-driven vehicles over the public highways. No Clerk in counties to which this act applies shall issue to a resident of such county a State license for the operation of automobiles, unless, at the same time such resident shall purchase the appropriate license as hereinafter provided for the operation of this automobile under this act. Payment of the license fee herein imposed shall be evidenced by a tag or emblem to be appropriately displayed upon some prominent part of the automobile in question. The design of the emblem and the place and manner of display on the vehicle shall be determined by the County Court Clerk, and the expense incident thereto shall be paid from the County General Fund. The tax herein levied shall entitle the owner of a car to operate the same from April 1 of each year to the next succeeding March 31; and the same proportionate reduction shall be made as it is now made in the case of State registration of automobiles where such motor-driven vehicle is registered after April 1, for any reason whatsoever.

For his services in issuing such licenses, the County Court Clerk shall be entitled to a fee of 50 cents for each license so issued, to be collected from the person purchasing same. The Clerk shall faithfully account for, make proper reports of, and pay over to the Trustee of the counties to which this act applies at monthly intervals, all funds paid to and received by him for the aforesaid privilege tax, and such funds shall be applied as herein provided.

In the event any motor-driven vehicle for which the privilege tax has been paid and the emblem or decal issued and placed thereon, become 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 streets, roads, or highways of said county, or in the event the owner transfers the title to said 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 duplicate decal or emblem, and the owner pays into the hands of the Clerk the sum of 50 cents as a privilege tax for reassignment of said decal and a 50 cents Clerk's fee therefor, 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 duplicate decal or emblem, and this shall entitle the owner to drive the vehicle on the streets, roads, and highways of such county until the next following March 31. Likewise, in the event a decal or emblem becomes obliterated, erased, or defaced or is destroyed under the provisions of this act, and is therefore 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 50 cents as a privilege tax for replacement of said decal and a 50 cents Clerk's fee, may issue and deliver to the owner, a duplicate decal or emblem.

SECTION 3. The proceeds of the tax herein imposed, when collected and paid into the hands of the County Trustee, shall be expended for the following purposes:

- (1) One-fourth (1/4) of the proceeds of the tax herein imposed shall be deposited in the General Purpose School Fund of the county and used for school purposes.
- (2) Three-fourths (3/4) of the proceeds of the tax herein imposed shall be used exclusively to pay off the outstanding school bonds of said county.

SECTION 4. It is the intent of the General Assembly that this act be construed as a measure providing for additional revenues in the counties affected, to be used exclusively for the financing of the program of public education in such counties.

SECTION 5. That this act shall have not effect unless the same shall be approved by two-thirds vote of the Quarterly County Court of any county to which it may apply on or before the next regular or special meeting of said Quarterly County Court after its approval by the Governor or after its otherwise becoming a law. Its approval or nonapproval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or the reverse, and shall be certified by him to the Secretary of State.

SECTION 6. That this act shall be effective from and after its passage, the public welfare requiring it, but

the provisions hereof shall not become operative until validated as provided in Section 5 herein.

Passed: February 15, 1972.

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 Cheatham County Assessor.

1. Private Acts of 1927, Chapter 253, set the salary of the Assessor at \$1,000 per annum.
2. Private Acts of 1931, Chapter 573, lowered the Assessor's annual salary to \$600, but this was amended by Private Acts of 1937, Chapter 683, to raise it once again to the 1927 level of \$1,000 per year.

Taxation

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

1. Private Acts of 1915, Chapter 63, deferred the penalty on state and county taxes for 1915 until June 1, 1915.
2. Private Acts of 1917, Chapter 633, authorized a road levy of not less than \$.50 nor more than \$1 on all assessable property in the county. This money was to be used for laying out, grading, draining, macadamizing, piking and generally improving county roads.
3. Private Acts of 1919, Chapter 529, authorized another special tax levy on all taxable property for the maintenance of free ferries.
4. Private Acts of 1931, Chapter 716, authorized one of the earliest wheel taxes in the state. This tax was to apply to all automobiles, trucks and motorcycles in Cheatham County. The method of enforcement was quite different from that found in later acts. This act provided that the County Court Clerk was to ascertain the names of all persons operating vehicles on Cheatham County roads without payment of this tax and to have distress warrants issued against them. This act was repealed by Private Acts of 1933, Chapter 21.
5. Private Acts of 1972, Chapter 208, imposed a litigation tax of Two (\$2) Dollars on all civil and criminal actions filed in the General Sessions Court, Circuit and Chancery.
6. Private Acts of 1991, Chapter 104, would have levied a privilege tax on the occupancy of any rooms, lodgings or accommodations by any hotel, inn, tourist camp, tourist court, tourist camp, motel or any place in which rooms, lodgings, or accommodations are furnished to transients for a consideration in Cheatham County. This act never received local approval.

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