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Chapter XIII - Taxation

Dear Reader:

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

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

Sincerely,

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| | |
|---|------------|
| Chapter XIII - Taxation | . 3 |
| Assessor of Property | . 3 |
| Private Acts of 1961 Chapter 382 | . 3 |
| Private Acts of 1961 Chapter 383 | . 3 |
| Private Acts of 1961 Chapter 391 | . 3 |
| Private Acts of 1974 Chapter 374 | . 3 |
| Impact Fees | . 4 |
| Public Acts of 1988 Chapter 1022 | . 4 |
| Taxation - Historical Notes | . 8 |

Chapter XIII - Taxation

Assessor of Property

Private Acts of 1961 Chapter 382

SECTION 1. That the Tax Assessor of Davidson County may in conjunction with the keeping of the tax books, tax rolls, or units of ledger cards, as prescribed by Section 67-1009 of the Tennessee Code Annotated, attach to the same as a part thereof a schedule of definitions, defining words, letters, signs, symbols and figures appearing in said tax rolls, and said schedule of definitions when so attached shall be regarded as part of each assessment contained in said tax books, tax rolls or units of ledger cards; and said tax books, tax rolls or units of ledger cards may by reference incorporate records on file in any public office in Davidson County.

SECTION 2. That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the Quarterly County Court of Davidson County, Tennessee; its approval or disapproval to be proclaimed by the judge of the Quarterly County Court of Davidson County, Tennessee and certified by him to the Secretary of State.

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

Passed: March 16, 1961.

Private Acts of 1961 Chapter 383

SECTION 1. That the tax assessments made by the Tax Assessor for Davidson County may have attached thereto and made a part thereof a schedule of definitions, defining words, letters, signs, symbols and figures appearing in said assessments, and said schedule of definitions when so attached shall be regarded as part of each such assessment, and said assessments may by reference incorporate records on file in any public office in Davidson County.

SECTION 2. That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the Quarterly County Court of Davidson County, Tennessee; its approval or disapproval to be proclaimed by the judge of the Quarterly County Court of Davidson County, Tennessee and certified by him to the Secretary of State.

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

Passed: March 16, 1961.

Private Acts of 1961 Chapter 391

SECTION 1. That the Tax Assessor of Davidson County, Tennessee, is hereby authorized to assess all real property in Davidson County, Tennessee, annually instead of biennially as now provided by law; and all acts of all officials or other persons relating to the assessments and equalization of assessment of all property in Davidson County heretofore required to be done and performed under existing laws biennially, the same may be done and performed annually.

SECTION 2. That all laws or parts of laws in conflict with the provisions of this Act be, and the same are hereby repealed.

SECTION 3. That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the Quarterly County Court of Davidson County, Tennessee. Its approval or non-approval shall be proclaimed by the County Judge of Davidson County and shall be certified by him to the Secretary of State.

SECTION 4. That this Act shall take effect from and after the date on which it shall be approved by two-thirds vote of the Quarterly County Court of Davidson County, Tennessee, the public welfare requiring it.

Passed: March 16, 1961.

Private Acts of 1974 Chapter 374

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

- (a) "Assessor" means the county assessor of property.
- (b) "Parcel of real property" means any parcel of real property which has been zoned agricultural by the local governing body having zoning jurisdiction or any parcel of real property consisting of five acres or more which has been zoned residential by such local governing body but which was used during 1973 for agricultural purposes and which had, up until January 1, 1973, been used for agricultural purposes continuously since December 31, 1935.

SECTION 2. No assessor shall increase the appraisal value of any parcel of real property for the tax year 1973 more than sixty percent (60%) above the appraised value on such parcel of real property for the tax year 1972, except on such parcels of real property which have had a change of use or had improvements made thereon to justify a larger increase.

SECTION 3. Any owner of a parcel of real property who has paid his 1973 property taxes prior to the effective date of this Act shall receive a tax credit toward the payment of his 1974 property taxes in an amount equal to that portion of his property taxes paid on an appraised value which exceeded sixty percent (60%) of the appraised value for the tax year 1972 unless such parcel of real property had a change of use or improvement thereon which justified such increase.

SECTION 4. No owner of a parcel of real property on which the appraised value was increased more than sixty percent (60%) for the tax year 1973 and on which such increased appraisal value was not based on a change of use or improvement thereon to justify such increased value shall be required to pay any penalty or interest for non-payment of his 1973 property taxes unless the payment of such taxes is made thirty (30) days after all administrative appeals on property assessments have been exhausted or the time prescribed for such appeals has expired, whichever is longer. Any such owner who has paid such interest and penalty shall receive a tax credit toward the payment of his 1974 property taxes in the amount of such interest and penalty.

SECTION 5. This Act shall apply to counties having a metropolitan form of government.

SECTION 6. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of any county having a metropolitan form of government. Its approval or non-approval shall be proclaimed by the presiding officer of the legislative body and certified by him to the Secretary of State.

SECTION 7. The provisions of this Act shall not apply to counties having a population of not less than two hundred thousand (200,000 nor more than two hundred seventy-five thousand (275,000) by the 1970 federal census or any subsequent federal census.

SECTION 8. 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 by Section 6 herein.

Passed: March 26, 1974.

Impact Fees

Public Acts of 1988 Chapter 1022

SECTION 1. This act shall be known and may be cited as the "Tennessee Cooperative Public Facilities Financing Act."

SECTION 2. It is the intent and purpose of this act to:

- (1) Authorize local government to finance public facilities through the imposition of fair share fees on new growth and development;
- (2) Provide a mechanism for a local government to charge and collect fees from development in order to finance public facilities needed to serve said development;
- (3) Define the procedural and substantive requirements for fair share impact fees for capital costs of public facilities which are provided for in an element of a local government general plan;
- (4) Ensure consistent administration of fair share impact fees;
- (5) Promote effective comprehensive planning and capital budgeting by authorizing the use of fair share impact fees;
- (6) Clarify requirements of local government fair share impact fee programs and thereby create a stable and predictable environment in which to equitably and efficiently administer fair share impact

fee programs.

SECTION 3. As used in this act, the term:

- (1) "Benefit district" means a geographic area in which public facilities are of particular benefit to development within the area.
- (2) "Capital Improvements Budget" means a program of proposed capital expenditures for the ensuing fiscal year and at least the next four (4) fiscal years thereafter, updated and adopted yearly by the local government governing body.
- (3) "Development" means any construction or expansion of a building or structure, any change in the use of a building or structure, or any land use change that affects a local government's need for public facilities.
- (4) "Developer" means any person, corporation, organization, or other legal entity undertaking development.
- (5) "Discount rate" means the interest rate, expressed in terms of percentage per annum, which is utilized to adjust past or future financial or monetary payments to present value.
- (6) "Exactions" means a condition or requirement attached to a development approval which compels the payment, dedication or contribution of goods, services, land or money to a public or quasi-public entity.
- (7) "General plan" means a plan adopted pursuant to Tennessee Code Annotated, Sections 13-3-301 and 13-4-201, or pursuant to Section 6 of Chapter 162 of the Private Acts of 1921, Section 3 of Chapter 706 of the Private Acts of 1935, or any similar private act.
- (8) "Governing body" means the legislative body of the local government, however designated.
- (9) "Impact fee" or "fair share impact fee" means a charge imposed upon development by local government to pay for a proportionate share of the public facilities required to serve said development.
- (10) "Local government" means any county, municipality or metropolitan government established pursuant to law which is authorized to prepare, adopt and implement a general plan. "Local government" shall not mean any utility district created pursuant to Section 7-52-101 et seq., or any private act.
- (11) "Off site improvements" means public facilities that are planned and designed to provide services to the general public, in contrast to on site improvements, which are necessary to provide safe and/or efficient access for a specific development. The character of an improvement shall control in determining whether an improvement is an on site or off site improvement, and the location of the improvement on site or off site shall not be determinative.
- (12) "Present value" means the current value of past, present, or future payments which are adjusted to a base period by a discount rate.
- (13) "Proportionate share" means that share, or portion, of total public facility capital cost which is reasonably attributable to or caused by an individual development.
- (14) "Public facilities" means capital improvements for roadways, sanitary sewer, storm water management and flood control, and potable water which have a life expectancy of three (3) or more years.
- (15) "Public facilities capital costs" means capital costs associated with the project planning, design, and construction of new or expanded publicly owned facilities and equipment which have a life expectancy of three (3) or more years, and the land acquisition, land improvement, design, and engineering related thereto. Such costs do not include routine and periodic maintenance expenditures, personnel training, or other operating costs.
- (16) "Roadways" shall mean right-of-way acquisition, road, road approaches and road shoulder construction, construction of curbs, gutters and sidewalks, landscaping of roads and road rights-of-way and traffic signal installation and synchronization.

SECTION 4.

(a) Local governments of the state of Tennessee may assess, impose, levy, and collect fair share impact fees for new development within their jurisdictional limits only pursuant to the requirements set forth in this act. Local governments may not assess, impose, levy, or collect a fair share impact fee unless the local government has adopted a capital improvements budget for the construction of public facilities for which the impact fee is collected or unless such local government has entered into a binding co-operative

agreement to make any fees collected available to the agency or government that has an established construction program for the category of improvements.

(b) Fair share impact fees may be imposed only for one or more public facilities which are categorically identified in a local government general plan element which meets the requirements of Tennessee Code Annotated, Sections 13-3-301 and 13-4-201 or pursuant to Section 6 of Chapter 162 of the Private Acts of 1921, Section 3 of Chapter 706 of the Private Acts of 1935, or any similar private act and in the Capital Improvements Budget.

(c) In any county or in counties having a Metropolitan form of government and having municipalities which retained the jurisdiction to issue building permits, that county or metropolitan government shall identify the public facilities capital improvements located within such municipality and to be funded by that county or metropolitan government. From and after the time that such county or metropolitan government adopts an impact fee ordinance including the public facilities required to serve any new development within such municipality, the municipality shall not issue any building permit or use and occupancy permit until the required impact fee is paid to that county or metropolitan government and such payment is certified to the municipality. Any permits issued by such municipality to that county or metropolitan government in the amount of the impact fee plus the statutory rate of annual interest calculated from the date of the issuance of the permit. This section does not preclude any municipality within a county or metropolitan government from adopting an impact fee ordinance in accordance with this act for those public facility capital improvements required and funded by such municipality.

SECTION 5. In the event a local government adopts a fair share impact fee ordinance, pursuant to this act, the local government shall not require the construction of, or payment in lieu thereof (exaction), any off-site public facilities as a condition of development approval except according to a fair share impact fee program adopted pursuant to the provisions of this act.

SECTION 6.

(a) An impact fee must meet the following standards:

(1) The cost of public facilities for which a fair share impact fee may be assessed, imposed, levied or collected, must be reasonably attributable or reasonably related to the service demands of the development which is assessed the fee;

(2) Fair share impact fees assessed, imposed, levied or collected from development must not exceed a proportionate share of the costs incurred or to be incurred by the local government in providing public facilities to development; and

(3) Fair share impact fees shall be used and expended to the benefit of the development that pays the fair share impact fee. In order to satisfy this requirement, the implementing ordinance or resolution must specifically contain the following provisions:

(A) Upon collection, fair share impact fees must be deposited in a trust fund which clearly identifies the type of public facility for which the fee was imposed, and fair share impact fees must be invested with all interest accruing to the trust fund.

(B) Although local governments are not required to establish benefit districts if the local government is able to demonstrate that fair share impact fees are used and expended to the reasonable benefit of development that pays a fair share impact fee, any benefit districts which are established must be appropriate to the nature of the particular public facility and the nature of the local government jurisdiction. A local government must develop a rationale for the establishment of, or lack of establishment of, benefit districts which shall be reduced to writing and published at a public hearing.

(C) Except for recoupment provided in Section 6(b), fair share impact fees may not be collected from a development until public facilities, which bear a reasonable relationship to the needs created by the development, are included in at least a five (5) year local government capital improvements element as required by this act.

(D) Fair share impact fees collected must be encumbered for public facilities within five (5) years after the date of collection.

(E) If the fair share impact fees are not encumbered within five (5) years after the date of collection, a local government shall refund the amount of the fair share impact fee along with accrued interest on the amount of the fee at the average annual rate of interest earned by the trust fund during the five (5) year period to the owner of the property on which the fee was paid. For purposes of refunds, the owner of the property on which a fair share impact fee was paid is the owner of record at the time that the refund is paid. The owner of the property on which an impact fee has been paid has standing to sue for a

refund under the provisions of this act; however, such action may only be commenced within one (1) year after the date the refund becomes due and payable.

(b) A local government may recoup through a fair share impact fee the costs of excess capacity in existing public facilities to the extent development is served by existing public facilities.

(c) A local government shall exempt from fair share impact fee programs all development that constitutes affordable housing to low income households as defined by the United States department of housing and urban development.

(d) A local government may exempt from fair share impact fee programs particular types and locations of development that is determined to serve an overriding public interest, provided that such exemptions are specified in the implementing ordinance or resolution.

SECTION 7.

(a) A local government which desires to adopt a fair share impact fee ordinance or resolution shall first conduct a needs assessment for the type of public facility or public facilities for which the fair share impact fee is to be levied. The needs assessment must distinguish between existing deficiencies and new development needs and must contain components which inventory existing facilities, identify level of service standards for which the fee is to be levied, and the projected community needs. The needs assessment may be a separate document from an ordinance or resolution establishing a fair share impact fee. However, local governments shall use or base the needs assessment upon supporting data used to develop their general plan.

(b) The data sources and methodology upon which the assessment of the fair share impact fee is based must be made available to the public upon request.

(c) The amount of a fair share impact fee imposed shall be based upon actual public facilities capital costs or reasonable estimates of said capital costs for the expansion of public facilities to be incurred by the local government as a result of anticipated new development.

(d) In determining the total amount of funds a fair share impact fee ordinance or resolution seeks to raise, the local government shall reasonably provide for credits that reflect the present value of amounts that new development may have contributed to payments for the same capital improvement in the form of property taxes, gasoline taxes, capacity fees, tap-on fees, user fees, and any other contribution, payment, construction, or dedication of land accepted and received by the local government for any off-site public facilities. The determination of credits shall occur at the time of the calculation credits and the calculation of the amount of the fair share impact fee shall be reviewed and updated at least every two (2) years. The revised determination of credits and the amount of fair share impact fee may only be applied prospectively.

(e) The fair share impact fee ordinance or resolution must identify, for the type of facility covered by the fee, any existing deficiencies, based upon adopted level of service standards, and must describe how the local government intends to remedy the deficiency.

(f) The amount of the fair share impact fee may not include the cost of remedying existing public facilities deficiencies.

(g) The capital improvements element of the general plan shall list anticipated fair share impact fee revenues as a projected source of revenue along with the percentages of fair share impact fee dollars to be used for funding public facility capital improvements.

(h) Nothing in this section shall be construed to prevent a local government from adopting by ordinance or resolution, a statement of intent to prepare, or a methodology for preparing a proposed fair share impact fee ordinance or resolution prior to the completion of a needs assessment, or the adoption of a level of service standard or a capital improvements budget.

SECTION 8.

(a) All fair share impact fees imposed pursuant to this act shall be assessed in full at the time the building permit is issued and collected in full at the time of issuance of a certificate of occupancy or other final intended use of a structure or part thereof. Provided however, that the local government, at its option, may provide for payment of a fair share fee on an installment basis. All fair share impact fee ordinances shall require that real estate closing documents involving a parcel of land or improvements thereon for which a fair share impact fee has been assessed or paid within five (5) years of the closing, shall include a written notification of the fact that a fair share impact fee has been assessed and/or paid and the location of a public office where information in regard to the rights and obligations arising from the assessment and/or payment of the fee can be obtained.

(b) No fair share impact fee ordinance or resolution shall assess, impose, levy, or collect a fair share

impact fee on development for which a valid building permit was in full force and effect on the effective date of the ordinances or resolution, unless the local government shall have provided the holder of the permit written notice at the time the permit was issued that the development authorized by the permit would be liable for any fair share impact fees that are adopted prior to the issuance of a certificate of occupancy or other final use.

SECTION 9. Fair share impact fee ordinances or resolutions shall provide for an appeal from a determination of the fair share impact fee to be paid by any individual development to an appointed or elected body.

SECTION 10. If any section or specific provision or standard of this act is found by a court to be invalid for any reason, the decision of the court shall not affect the validity of any other section, provision or standard of this act except the provision in question. The other portions of this act not affected by the decision of the court shall remain in full force and effect.

SECTION 11. The provisions of this act shall not apply in any county having a population in excess of six hundred thousand (600,000), according to the 1980 Federal Census or any subsequent Federal Census.

SECTION 12. The provisions of this act shall not apply in counties having a population of

| | |
|----------------------|----------------------|
| <u>not less than</u> | <u>nor more than</u> |
| 27,900 | 27,920 |
| 26,400 | 26,500 |
| 19,650 | 19,725 |

according to the 1980 Federal Census of population or any subsequent Federal Census.

SECTION 13. This act shall only apply to any county having a metropolitan form of government and having a population in excess of four hundred fifty thousand (450,000), according to the 1980 Federal Census or any subsequent Federal Census.

SECTION 14. This act shall only apply to any county having a metropolitan form of government and having a population in excess of four hundred fifty thousand (450,000), according to the 1980 Federal Census or any subsequent Federal Census.

SECTION 15. The provisions of this act shall take effect upon becoming a law, the public welfare requiring it.

Passed: April 26, 1988.

Taxation - Historical Notes

Assessor of Property

The following acts are listed as a reference to laws which once affected the Davidson County Tax Assessor. They have been superseded, repealed or have failed to win local approval.

1. Acts of 1907, Chapter 602, Section 9, set forth a uniform system of tax assessment and collection across the State. One tax assessor would be elected in each county. The office of Civil District Assessor was abolished. In Davidson County, the Tax Assessor would be paid \$4,000 per year. The Davidson County Tax Assessor could appoint deputies as necessary. The Assessor was required to file an affidavit with the County Court showing the necessity of hiring deputies and their compensations. The total compensation paid the deputies could not exceed fifty percent of the Tax Assessor's salary.
2. Private Acts of 1913, Chapter 302, amended Acts of 1907, Chapter 602, Section 9, above, by fixing the annual salary of the Tax Assessor in Davidson County at \$5,000, and by setting a maximum for combined annual salaries of all the deputies of the Tax Assessor at \$7,500.
3. Private Acts of 1915, Chapter 6, amended Acts of 1907, Chapter 602, Section 9, above, by setting the annual salary of the Tax Assessor of Davidson County at \$5,000, payable from the County Treasury. When the Tax Assessor submitted his affidavit concerning the compensation of his deputies, the total compensation not exceed \$7,500.
4. Private Acts of 1915, Chapter 100, authorized the County Judge of Davidson County to issue his warrant payable to one Jesse Webb, Tax Assessor for Davidson County, for \$1,200 to reimburse him for clerical work paid for by him because Private Acts of 1913, Chapter 302, which had imposed the duty of payment on the County, had been declared unconstitutional.
5. Private Acts of 1921, Chapter 41, authorized and directed the County Judge to draw his warrants payable on the vouchers of the Tax Assessor for the purpose of paying clerical workers and deputies in the aggregate amount of \$5,000. The amount paid could not exceed \$3,000 in 1921,

- nor \$2,000 in 1922. The amount authorized would be over and above the amount permitted by provisions of Private Acts of 1915, Chapter 6, above.
6. Private Acts of 1923, Chapter 270, amended Private Acts of 1915, Chapter 6, above, by increasing the aggregate amount allowed the Tax Assessor for salaries paid to deputies from \$7,500 to \$13,000 annually.
 7. Private Acts of 1925, Chapter 98, amended Acts of 1907, Chapter 602, Section 9, above, by allowing the total compensation paid to deputies by the Tax Assessor to be in an amount not in excess of \$17,200 per year.
 8. Private Acts of 1925, Chapter 593, amended Acts of 1907, Chapter 602, Section 9, above, by increasing the annual salary of the Tax Assessor of Davidson County to \$6,000 payable out of the County Treasury.
 9. Private Acts of 1933, Chapter 501, set the salary of the Davidson County Tax Assessor at \$6,000 a year as it was then fixed by Private Acts of 1925, Chapter 593, above, and allowed the aggregate amount paid to deputies and assistants to be \$17,200 as set by Private Acts of 1925, Chapter 98, above.
 10. Private Acts of 1937, Chapter 535, amended Private Acts of 1933, Chapter 501, above, by raising the annual salary of the Tax Assessor from \$6,000 to \$6,500 and by increasing the aggregate amount of the combined salaries of deputies from \$17,200 to \$20,000 a year.
 11. Private Acts of 1947, Chapter 369, declared that in the event the Tax Assessor of Davidson County found that by devoting his full time and attention to the duties of office he could not make a full, adequate, and complete assessment on all the properties in the County, he could appoint one or more Deputies or assistants, who would have the same powers, duties and liabilities as the Assessor. The annual salary of the Tax Assessor was fixed at \$7,200. The Assessor was required to file an affidavit with the County Judge stating the names of the deputies and their salaries. The combined salaries were not to exceed \$24,500 per year. The tax rolls were required to be delivered to the Trustee by October 1 of each year.
 12. Private Acts of 1949, Chapter 754, amended Private Acts of 1947, Chapter 369, above, by increasing the aggregate amount allowed for assistance to the Tax Assessor from \$24,500 to \$35,000 per year.
 13. Private Acts of 1951, Chapter 538, amended Private Acts of 1947, Chapter 369, above, by increasing the annual salary of the Tax Assessor of Davidson County from \$7,200 to \$9,000.
 14. Private Acts of 1955, Chapter 304, amended Private Acts of 1947, Chapter 369, above, by declaring that the expenditures of the County Tax Assessor would be controlled as in other units of the county government, by appropriations made in the appropriations Resolution adopted by the Quarterly County Court.
 15. Private Acts of 1959, Chapter 338, amended Private Acts of 1947, Chapter 369, above, by changing the annual salary of the Tax Assessor from \$9,000 to \$11,000.
 16. Private Acts of 1961, Chapter 367, provided that the County Register was not to record any deed conveying real estate in Davidson County unless it contained the stamp of the Tax Assessor certifying that the Tax Assessor had copied the names of the vendor and vendee for the purpose of making proper corrections on the assessment rolls. The Tax Assessor was to stamp such deeds by placing an employee in the office of the County Court Clerk to apply the stamp when payment of the transfer tax was made. The act was not approved by the Quarterly County Court and did not become effective.

Board of Equalization

The following is a listing of acts pertaining to the Davidson County Board of Equalization which are no longer effective.

1. Private Acts of 1921, Chapter 668, amended Acts of 1907, Chapter 602, Section 32, the general assessment law of the State, to increase the per diem rate of the members of the Board of Equalization from \$2.00 to \$5.00 for each day spent in the discharge of their responsibilities. The amendment applied only to Davidson County.
2. Public Acts of 1973, Chapter 299, authorized the Chairman of the Board of Equalization in Davidson County to employ additional investigators to assist the Board by hearing complaints and making corrections in assessments made by the Tax Assessor on any special tax evaluation appraisals and by reporting the corrections for adjustment. This was a special public act and by its terms had to be approved by the Metropolitan Council. The Metropolitan Council did not take any action on the matter and the act did not become effective.

Taxation

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

1. Acts of 1786, Chapter 19, Laws of North Carolina, found that the taxes levied in Davidson County and in several other counties in North Carolina were insufficient to repair the courthouse, prison, and stocks in the said counties; therefore, the act authorized the county courts of the counties named to levy additional taxes at the rates prescribed and on the properties listed. The taxes would be collected as were other taxes and expended for the purposes specified in the act.
2. Acts of 1797, Chapter 43, Section 5, permitted the Justices of the Court of Pleas and Quarter Sessions of Davidson County to lay an additional county tax for the purpose of repairing the Courthouse in Nashville. The tax would be paid in specie and collected by the Sheriff. It could not exceed six and one-fourth cents on each hundred acres.
3. Acts of 1799, Chapter 3, declared that the division of Davidson County into Davidson and Williamson Counties would in no way affect the power of the Davidson County Sheriff to collect taxes owed Davidson County by landowners within the new limits of Williamson County.
4. Acts of 1801, Chapter 57, allowed the Wilson County collector of taxes to collect any taxes due in a parcel of land added to Davidson County from Wilson County.
5. Acts of 1801, Chapter 67, allowed the County Court of Davidson County to levy an additional poll tax and an additional property tax to build a courthouse and stocks in Nashville and to continue the tax for a period of two years if necessary.
6. Acts of 1803, Chapter 70, allowed the collectors of taxes in Davidson and Williamson Counties to collect taxes due at the time of partition of the two Counties and formation of Rutherford County within the limits of the new County.
7. Acts of 1805, Chapter 53, authorized the County Court to lay a tax to erect a new district and county jail in Nashville. The tax would be levied and collected in the same manner as other public taxes.
8. Acts of 1815, Chapter 141, allowed the Court of Pleas and Quarter Sessions of Davidson County to lay a tax on all taxable property, the amount not to exceed the State tax for 1816, and continue the tax for the next succeeding years in order to raise funds to procure a site and erect a house for the accommodation of the poor. The tax would be collected as any other tax in the County.
9. Acts of 1815, Chapter 153, allowed Davidson County to collect taxes due from the landowners placed by the act in Williamson County.
10. Private Acts of 1823, Chapter 244, Section 2, stated that the owners of lots in Haysborough in Davidson County would not pay taxes on their lots as town lots but as if they were classified as other lands, except so far as dwelling houses had been erected and occupied on the lots.
11. Private Acts of 1825, Chapter 163, authorized the Davidson County Court, a majority of the justices being present, to levy a tax, the proceeds from which were not to exceed \$15,000, on persons and property, payable in 1826, 1827, and 1828. The money was to be used to erect a courthouse in Nashville. David McGavock, John Hardin, Henry Crabb, Eph. H. Foster, William B. Lewis, Thomas Welch, and Joseph T. Elliston, were named as Commissioners to contract for the building and to supervise the project.
12. Private Acts of 1829, Chapter 297, Section 3, provided that the amount of the state tax which belonged to Davidson County by virtue of an act of the General Assembly in the current session to appropriate one-half of the state taxes for county purposes would be paid over to the Commissioners supervising the building of the new courthouse in Nashville and would be used by them in finishing the said building.
13. Acts of 1855-56, Chapter 206, Section 4, granted the further time of two years to the securities of John J. Hinton, the late tax collector of Davidson County, provided they execute bond with good security for the amount then in arrears to the satisfaction of the State Comptroller.
14. Public Acts of 1867-68, Chapter 84, declared that Quincy Degrove, the late tax collector for Davidson County, was in debt to the State in the amount of \$1,107.89, according to the Comptroller. He was released from paying \$700 of that amount, upon his paying the balance, because it appeared that Degrove had been driven from the State by the rebel authorities in 1861, and that he had been unable to obtain the credits to which he was legally entitled. The act provided that if books on taxes had been destroyed or removed during the war, or taken by force, and the tax collectors and other officials had been deprived of accurate information, the tax collectors would be released from liability for county taxes by the county courts. The collectors

could also be released from state tax liability.

15. Acts of 1903, Chapter 534, stated that in taxing districts having over 100,000 in population where a free public library existed and was in operation, an annual tax was levied on all taxable property of three cents per \$100 valuation to maintain and support the public library. The tax would be collected as other taxes were. Proper records were required to be kept and the trustee would pay over the funds derived from the tax to the treasurer, or other proper officials of the library. The tax proceeds could not be used for any other purpose.
16. Private Acts of 1911, Chapter 299, allowed the Quarterly Court of Davidson County within its discretion to levy a tax, not to exceed five cents per \$100 valuation, for the purpose of purchasing suitable property and erecting the necessary buildings and facilities for a tuberculosis hospital in the County. All revenue produced by the tax was to be used for that purpose exclusively.
17. Private Acts of 1913, Chapter 315, authorized the Davidson County Court to elect a Delinquent Tax Collector whose duty it would be to take the list of delinquent taxpayers which had been turned over to the Circuit Court Clerk by the Trustee and notify the taxpayers in writing of their delinquency and the amount due. The Collector would serve for four years and be compensated as determined by the Court.
18. Public Acts of 1915, Chapter 133, amended Section 39 of the general assessment law of Tennessee of 1907 so as to set a fee of five cents for each assessment listed and five cents for each poll listed. It provided that its amending provisions would have effect in Davidson County only. This act was repealed by the Private Acts of 1917, Chapter 356.
19. Private Acts of 1915, Chapter 399, authorized Davidson County to pay M. M. Barnes the sum of \$1,290.20 for his services to the County as a Delinquent Tax Collector. The County Judge was directed to issue his warrant for that amount on the County Trustee to be paid out of the regular funds of the County.
20. Private Acts of 1915, Chapter 407, directed that a privilege tax be collected by the Davidson County Court Clerk on all automobiles and motorcycles used for pleasure. The amount of the tax ranged from a high of \$7.50 down to \$2.00 scaled according to the vehicle's passenger size. The tax was to be paid in advance prior to the owner using the vehicle. Delinquent taxes and a penalty of \$25 for non-compliance were declared to constitute a lien on the affected vehicles. The revenue was to be paid to the Trustee for credit to the account for oiling turnpikes. This act was repealed in 1943. In the case of *Ogilvie v. Hailey*, 141 Tenn. 392, 210 S.W. 645 (1919), the Supreme Court upheld the constitutionality of the act.
21. Private Acts of 1917, Chapter 321, enabled the Davidson County Court to levy a special tax on all property in the County not to exceed two mills on the dollar. The revenue would provide a fund from which all appropriations for public or private charitable purposes would be made. The fund would be kept separate and apart from other funds. The act repealed Private Acts of 1911, Chapter 299, above.
22. Private Acts of 1917, Chapter 356, repealed Public Acts of 1915, Chapter 133, above.
23. Private Acts of 1919, Chapter 453, amended Acts of 1903, Chapter 534, above, which established a tax for the use and benefit of libraries, by increasing the tax rate from three cents to four cents per \$100 valuation.
24. Private Acts of 1919, Chapter 652, amended Private Acts of 1915, Chapter 407, above, by repealing the penalty of \$25 imposed by that act upon owners of vehicles failing to pay the privilege tax on vehicles.
25. Private Acts of 1921, Chapter 755, amended Private Acts of 1915, Chapter 407, above, to provide that the privilege tax on automobiles and motorcycles would be paid at the same time as the State License Tax was paid. The County Court Clerk would issue one receipt showing payment of both taxes and a Clerk's fee of fifty cents.
26. Private Acts of 1923, Chapter 175, amended Acts of 1907, Chapter 602, the general assessment law of the State, to provide that, in Davidson County, all the powers and duties which were imposed by that act on the County Court Clerk would be conferred upon the County Assessor. The Assessor would not receive additional compensation for the additional duties.
27. Private Acts of 1925, Chapter 88, allowed the County Court of Davidson County to transfer to the ordinary funds of the County any unappropriated balances in the County's treasury which resulted from taxes raised by a special tax levy and which remained on hand after the purpose for which the tax was levied had been accomplished.
28. Private Acts of 1925, Chapter 97, allowed the County Court of Davidson County to levy a special

- tax of not more than two-tenths of one mill on all the taxable property in the County for the purpose of encouraging air mail service and air transportation in the County and to purchase land to establish an air mail station and air transportation facility. The land on which the facilities were to be located were to be used by the State Squadron as a base for mail planes. The County would take title to such facilities in its own name, along with the municipalities in the County in accordance with its proportionate investment.
29. Private Acts of 1933, Chapter 57, amended Private Acts of 1915, Chapter 407, above, by reducing the amount of the tax on motor vehicles to \$2.00 on two-passenger autos and \$3.00 for those with more than two-passenger capacity. The tax for motorcycles would be \$1.00. Those who had already paid the higher rate in 1933 would be refunded the excess.
 30. Private Acts of 1935, Chapter 624, required the Davidson County Court Clerk to keep a book for recording privilege licenses which were to be countersigned by the Circuit Court Clerk upon issuance. The Circuit Court Clerk would report quarterly to the State Comptroller and to the County Judge, and for so reporting, the Circuit Court Clerk would receive a fee of fifty cents paid by the party obtaining the license.
 31. Private Acts of 1935, Chapter 674, enabled the Davidson County Quarterly Court to levy at the July Term, and annually thereafter for a period of three years, a special tax of not more than ten cents per \$100 of property valuation outside cities for the purpose of raising funds for the building, constructing, repairing and maintenance of elementary schools situated within such districts outside the corporate limits of cities. The Trustee would place such funds to the credit of the County Board of Education in the "Rural Elementary School Fund."
 32. Private Acts of 1937, Chapter 251, authorized the County Court of Davidson County to refund to the Good Year Service a privilege tax of \$90, erroneously paid on April 22, 1935.
 33. Private Acts of 1937, Chapter 593, allowed the Davidson County Quarterly Court to refund to the Goodrich Silvertown Stores a privilege tax of \$90, erroneously paid on April 18, 1935.
 34. Private Acts of 1937, Chapter 625, directed the Davidson County Trustee to deliver the delinquent tax list to the County Attorney who would prepare and file all suits authorized by law for collection of taxes. No penalty would be charged and the County Attorney was to perform these services as part of his regular duties.
 35. Private Acts of 1937, Chapter 704, Page 2192, directed Davidson County to refund to the Citizen's Savings Bank and Trust Company a personalty tax of \$78, erroneously paid on or about December 31, 1934, with 6% interest from the date paid.
 36. Private Acts of 1937 (2nd Ex. Sess.), Chapter 37, ordered that over-assessment of taxes for the years of 1928, 1930, 1931, 1932, 1933, 1934, and 1935 against the property of Hesta T. Smith, on Gooch Street and lying outside the limits of Nashville but within Davidson County, be discharged.
 37. Private Acts of 1939, Chapter 271, amended Private Acts of 1915, Chapter 407, above, by providing that the privilege tax on vehicles would be payable in the amount of one-half the regular tax when the taxpayer became liable for paying the tax after October 1 of each year.
 38. Private Acts of 1943, Chapter 24, repealed Private Acts of 1915, Chapter 407, above, and its amendments.
 39. Private Acts of 1943, Chapter 106, required the Trustee of Davidson County to deliver the delinquent tax list to the County Attorney whose duty it would be to prepare and file suits for the collection of delinquent State and County taxes provided for by law. The penalties collected would become the property of the County and the County Attorney was to perform these duties as part of his regular duties. The Quarterly Court could by resolution set the number of clerks and assistants to be employed by the County Attorney and the compensation to be paid them.
 40. Private Acts of 1949, Chapter 246, amended Private Acts of 1917, Chapter 321, above, by increasing the tax levy allowed by the act from two mills to three mills.
 41. Private Acts of 1955, Chapter 101, authorized and directed a refund to be made to the Ellis and Kidd Funeral Home, of Davidson County, of the occupational privilege tax erroneously paid to Davidson County for a period of two and one-half years, commencing on November 25, 1950, in the amount of \$225.
 42. Private Acts of 1957, Chapter 95, directed Davidson County to return and refund to H. P. Vincent, W. L. Vincent, and H. O. Vincent, residents of Davidson County, and to C. H. Vincent, a resident of Missouri, county taxes paid by them on a certain parcel of real estate in Davidson County located on the east side of Ninth Avenue South, which were erroneously paid for the years 1951 through

- 1954, being in the amount of \$3,630.78.
43. Private Acts of 1957, Chapter 327, amended the Private Acts of 1917, Chapter 321, above, by increasing the special tax rate levied therein for charitable purposes from two mills to two and one-half mills.

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