



May 04, 2024

Chapter XII - 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 XII - Taxation

Adequare Schools Facilities Tax

Private Acts of 1987 Chapter 113

WHEREAS, Williamson County, Tennessee, has been the fastest growing county 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 location of the hub of American Airlines in the Nashville area, and from other factors; and

WHEREAS, After an intense national competition, the state of Tennessee successfully negotiated with the General Motors Corporation to locate its Saturn plant in Tennessee; and

WHEREAS, General Motors Corporation selected and is presently constructing the Saturn automotive assembly plant in an unincorporated area of Maury County just south of the Williamson County line at Spring Hill; and

WHEREAS, The investment in said plant is anticipated to be approximately \$3.5 billion when the plant is complete; and

WHEREAS, Maury County has negotiated a Payment in Lieu of Tax (PILOT) Agreement with General Motors whereby the Saturn plant will make payments in lieu of property tax in the amount of \$43.430 million over the next fifteen (15) years, but Williamson County, lying within a few miles of the plant has no such agreement, and will receive no such benefit; and

WHEREAS, The Saturn plant is anticipated to stimulate commercial, office, industrial and warehouse development in Williamson County in the vicinity of the Saturn plant as well as in the cities of Franklin, Brentwood and Fairview, all lying within Williamson County; and

WHEREAS, The projected non-residential development and the availability of jobs is anticipated to stimulate a significant demand for new dwelling units in Williamson County; and

WHEREAS, current projections show that:

(1) County population will be 129,000 persons in year 2005, an increase of 122% from 1980 to 2005; there will be a demand for approximately 22,000 additional dwelling units between 1980 and 2005; and new residential and non-residential development will consume an additional 14,000 acres of land in Williamson County;

(2) projected growth and land use development will cause a demand for county provided capital facilities (schools, roads, jails, parks, etc.) in an amount well in excess of \$50 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, Williamson 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, Williamson 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 cannot alone support the additional revenues needed to supply facilities to serve new growth without a substantial increase in the property tax rate on existing development; and

WHEREAS, The introduction of the Saturn plant in Maury County, the American Airlines Hub in Davidson County, and the continued expansion of the Nashville Metropolitan area represent both an extraordinary economic opportunity for the state of Tennessee as well as a potential economic burden on the existing residents of Williamson County; and

WHEREAS, Due to these unique circumstances, it is necessary and appropriate that Williamson 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 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 would otherwise 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 development in Williamson County; now, therefore,

SECTION 1. This Act shall be known and cited as the Williamson County Adequate Facilities Tax.

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

- (a) "Board of Adjustments and Appeals" means the board established in Williamson County pursuant to the requirements of the Southern Standard Building Code Congress.
- (b) "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. This will not pertain to buildings used for agricultural purposes.
- (c) "Building Permit" means a permit for development issued in Williamson County, whether by the county or by any city therein.
- (d) "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 expenses, for the purchase, construction, or replacement of the physical assets of the community are included.
- (e) "Certificate of Occupancy" means a license for occupancy of a building or structure issued in Williamson County, whether by the county or by any city therein.
- (f) "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 or non-residential use.
- (g) "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.
- (h) "Floor Area" 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 of principal or accessory buildings or the center lines of party walls separating such buildings 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 in the case of nonresidential facilities: arcades, porticoes, and similar open areas which are accessible to the general public, and which are not designed or used as sales, display, storage, service, or production areas.
- (i) "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 13-3-301, 13-3-302, and 13-4-102. For 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.
- (j) "Governing Body" means the county commission of Williamson County, Tennessee.
- (k) "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..."
- (l) "Non-Residential" means the development of any property for any use other than residential use, except as may be exempted by this act.
- (m) "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, and the plural as well as the singular number.
- (n) "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, that a place of worship does not include buildings or portions of buildings which are used for 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.

(o) "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.

(p) "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.

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

(r) "Subdivision Regulations" means the regulations adopted by the Williamson County regional planning commission pursuant to state statutory authorization on December 19, 1985, as amended, by which the county regulates the subdivision of land.

(s) "Zoning Resolution" means the resolution adopted by the governing body pursuant to state statutory authorization on May 16, 1977, as amended, by which the county regulates the zoning, use and development of property.

As amended by: Private Acts of 1990, Chapter 172

SECTION 3. It is the intent and purpose of this act to authorize Williamson County to impose a tax on new 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 development share in the burdens of growth by paying their fair share for the cost of new and expanded public facilities made necessary by such development.

SECTION 4. Engaging in the act of development within Williamson County, except as provided in Section 6 herein, is declared to be a privilege upon which Williamson 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 tax on new residential and non-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 destroyed by fire or other disaster.
- (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.

SECTION 7. For the exercise of the privilege described herein, Williamson County may impose a tax on new development not to exceed one dollar (\$1.00) per gross square foot of new residential and new non-residential development.

SECTION 8. The tax established in this act shall be collected at the time of application for a building permit for development as herein defined or, if a building permit is not required, at the time of application for a certificate of occupancy by the county or city official duly authorized in such jurisdiction to issue building permits or certificates of occupancy. 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. If the tax is collected by a city, the city shall, before issuance of the building permit or certificate of

occupancy, receive payment in cash or by a negotiable instrument payable to the county in the full amount of the tax due. By the tenth day of each month the city shall transfer such cash and negotiable instruments as were collected the preceding month to the county collector. No building permit for development as herein defined, or certificate of occupancy if no building permit is required, shall be issued in Williamson County unless the tax has been paid in full to the county or a negotiable instrument payable to the county has been received.

SECTION 9. Within fifteen (15) days after the last day of each month, the county collector shall distribute thirty percent (30%) of the tax proceeds collected during such period to the incorporated cities within the county, said thirty percent (30%) to be divided pro rata among the incorporated cities on the basis of their relative population as of the last federal decennial census, or any special state certified census. Provided, however, no distribution shall be made to a city that has not adopted a general plan and capital improvements program, which plan and program have been found by the governing body to be consistent with the county general plan and capital improvements program. The portion of the thirty percent (30%) distributable to cities within the county which constitutes the pro rata share of a city which has not adopted a general plan and capital improvements program consistent with the county general plan and capital improvements program as required herein shall be redistributed to other cities in the county in the same manner as herein before provided.

SECTION 10. All tax funds collected, whether used by the county or cities, shall be used for the purpose of providing public facilities, the need for which is reasonably related to new development. The county, in budgeting its funds, shall utilize one hundred percent (100%) of county proceeds of tax funds collected for public school purposes. The county shall make the appropriate distribution to the Franklin Special School District according to ADA formula.

SECTION 11. Appeals. 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:

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

(2) 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 Williamson County Board of Adjustment and Appeals. Hearings shall be scheduled within forty-five (45) days of the written request for appeal.

The board of adjustment 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.

The board of adjustment and appeals shall act as a quasi-judicial body whose purpose is to determine the intent of this act, its applicability to the appellant, and to rule upon the interpretation of the official.

The board will not be bound by formal rules of evidence applicable to the various courts of the state.

Hearings before the board shall proceed as follows:

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

(2) The appellant shall explain his 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 will not have the power of subpoena.

(4) The board will 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 adjustment 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 Williamson County, Tennessee, provided that an application to the court is made within sixty (60) days of the written decision of the board.

As amended by: Private Acts of 1990, Chapter 173.

SECTION 12. The authority to impose this privilege tax on new development in

Williamson 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.

As amended by: Private Acts of 1990, Chapter 172

SECTION 13. 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 Williamson County. This act shall be deemed to create an additional and alternative method for Williamson County to impose and collect taxes for the purpose of providing public facilities made necessary by new development in the county.

As amended by: Private Acts of 1990, Chapter 172

SECTION 14. If any provisions 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.

As amended by: Private Acts of 1990, Chapter 172.

SECTION 15. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Williamson County before October 1, 1987. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the secretary of state.

As amended by: Private Acts of 1990, Chapter 172

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.

COMPILER'S NOTE: This section was not renumbered by Private Acts of 1990, Chapter 172.

Passed: May 5, 1987.

Adequate Facilities Tax

Private Acts of 1987 Chapter 118

WHEREAS, Williamson County, Tennessee, has been the fastest growing county 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 location of the hub of American Airlines in the Nashville area, and from other factors; and

WHEREAS, after an intense national competition, the state of Tennessee successfully negotiated with the General Motors Corporation to locate its Saturn plant in Tennessee; and

WHEREAS, General Motors Corporation selected and is presently constructing the Saturn automotive assembly plant in an unincorporated area of Maury County just south of the Williamson County line at Spring Hill; and

WHEREAS, the investment in said plant is anticipated to be approximately \$3.5 billion when the plant is complete; and

WHEREAS, Maury County has negotiated a Payment in Lieu of Tax (PILOT) Agreement with General Motors whereby the Saturn plant will make payments in lieu of property tax in the amount of \$43.430 million over the next fifteen (15) years, but Williamson County, lying within a few miles of the plant has no such agreement, and will receive no such benefit; and

WHEREAS, the Saturn plant is anticipated to stimulate commercial, office, industrial and warehouse development in Williamson County in the vicinity of the Saturn plant as well as in the cities of Franklin, Brentwood and Fairview, all lying within Williamson County; and

WHEREAS, the projected non-residential development and the availability of jobs is anticipated to stimulate a significant demand for new dwelling units in Williamson County; and WHEREAS, current projections show that:

- (1) County population will be 129,000 persons in year 2005, an increase of 122% from 1980 to

2005; there will be a demand for approximately 22,000 additional dwelling units between 1980 and 2005; and new residential and non-residential development will consume an additional 14,000 acres of land in Williamson County;

(2) projected growth and land use development will cause a demand for county provided capital facilities (schools, roads, jails, parks, county government facilities, etc.) in an amount well in excess of \$50 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, Williamson 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, Williamson 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 cannot alone support the additional revenues needed to supply facilities to serve new growth without a substantial increase in the property tax rate on existing development; and

WHEREAS, the introduction of the Saturn plant in Maury County, the American Airlines Hub in Davidson County, and the continued expansion of the Nashville Metropolitan area represent both an extraordinary economic opportunity for the state of Tennessee as well as a potential economic burden on the existing residents of Williamson County; and

WHEREAS, due to these unique circumstances, it is necessary and appropriate that Williamson 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 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 would otherwise 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 development in Williamson County; now, therefore,

SECTION 1. This Act shall be known and cited as the Williamson County Adequate Facilities Tax.

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

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

(b) "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. This will not pertain to buildings used for agricultural purposes.

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

(d) "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 expenses, for the purchase, construction, or replacement of the physical assets of the community are included.

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

(f) "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 or nonresidential use.

(g) "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.

(h) (1) "Floor Area" for non-residential 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 of principal or accessory buildings or the center lines of party walls separating such buildings 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, service, or production areas.

(2) "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.

(i) "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 13-3-301, 13-3-302, and 13-4-102. For 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.

(j) "Governing Body" means the county commission of Williamson County, Tennessee.

(k) "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..."

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

(m) "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, and the plural as well as the singular number.

(n) "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, that a place of worship does not include buildings or portions of buildings which are used for 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.

(o) "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.

(p) "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.

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

(r) "Subdivision Regulations" means the regulations adopted by the Williamson County regional planning commission pursuant to state statutory authorization on December 19, 1985, as amended, by which the county regulates the subdivision of land.

(s) "Zoning Resolution" means the resolution adopted by the governing body pursuant to state statutory authorization on April 18, 1988, as amended, by which the county regulates the zoning, use and development of property

As amended by: Private Acts of 1989, Chapter 22

Private Acts of 1990, Chapter 173

SECTION 3. It is the intent and purpose of this Act to authorize Williamson County to impose a tax on new 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 development share in the burdens of growth by paying their fair share for the cost of new and expanded public facilities made necessary by such development.

SECTION 4. Engaging in the act of development within Williamson County, except as provided in Section 6 herein, is declared to be a privilege upon which Williamson 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 tax on new residential and non-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 destroyed by fire or other disaster.
- (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 that the permanent structure is a residence for the owner and occupant of the mobile home and that owner and occupant has resided on the property for a period of not less than three (3) years.
- (h) Buildings moved from one site within the County to another site within the County.

As amended by: Private Acts of 1989, Chapter 22

SECTION 7. For the exercise of the privilege described herein, Williamson County may impose a tax on new development not to exceed

- (a) one dollar (\$1.00) per gross square foot of new residential development.
- (b) two dollars (\$2.00) per gross square foot of new non-residential development.

The county may develop a tax rate schedule by which residential and nonresidential 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 development as herein defined by a county official duly authorized by the County Executive. If the building permit is issued 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, 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 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.

As amended by: Private Acts of 1989, Chapter 22.

SECTION 9. All tax funds collected shall be used for the purpose of providing public facilities, the need for which is reasonably related to new development.

SECTION 10. The authority to impose this privilege tax on new development in Williamson 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. Appeals. 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:

- (1) By payment of the disputed amount to Williamson County and by notifying the official that the payment is made under protest.
- (2) 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 Williamson County Board of Adjustment and Appeals. Hearing shall be scheduled within forty-five (45) days of the written request for

appeal. The board of adjustment 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.

The board of adjustment and appeals shall act as a quasi-judicial body whose purpose is to determine the intent of this act, its applicability to the appellant, and to rule upon the interpretation of the official.

The board will not be bound by formal rules of evidence applicable to the various courts of the state.

Hearings before the board shall proceed as follows:

- (1) The building official shall explain his ruling and the reasons for his ruling.
- (2) The appellant shall explain his 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 will not have the power of subpoena.
- (4) The board will 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 adjustment 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 Williamson County, Tennessee, provided that an application to the court is made within sixty (60) days of the written decision of the board.

As amended by: Private Acts of 1990, Chapter 173

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 Williamson County. This act shall be deemed to create an additional and alternative method for Williamson County to impose and collect taxes for the purpose of providing public facilities made necessary by new development in the county.

As amended by: Private Acts of 1990, Chapter 173

SECTION 13. If any provisions 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.

As amended by: Private Acts of 1990, Chapter 173

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 Williamson County before October 1, 1987. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

As amended by: Private Acts of 1990, Chapter 173

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 13.

As amended by: Private Acts of 1990, Chapter 173

Passed: May 7, 1987.

Adequate Schools Facilities Tax

Assessor of Property

Private Acts of 1953 Chapter 57

SECTION 1. That in the counties having a population of not less than 24,300, nor more than 24,400, according to the Federal Census of 1950, or any subsequent Federal Census, there is hereby provided a more efficient method of assessing the taxable property in such counties for State and County purposes.

SECTION 2. That every conveyance in writing of real property, located within the County, excepting mortgages and deeds of trust, shall be presented to the Tax Assessor or duly

authorized Deputy Tax Assessor of such counties wherein said property is located for notation of the change or change in ownership occasioned by said conveyance. Upon presentment it shall be the duty of the Tax Assessor or Deputy Tax Assessor to note the information, as outlined herein, in a well-bound book to be furnished by said counties. Said book shall show the names of the grantors or lessors; the names of the grantees or lessees; the number of acres or town lots conveyed; whether there are buildings, dwelling, or other improvements on said property; whether the number of acres or lots conveyed be all or a portion of the property previously assessed in the name of the grantors or lessors thereof; the general boundaries of said property in accordance with the abutting or adjacent owners of said property; and under the title "Remarks" show such other information as will enable the County Tax Assessor or Deputy Tax Assessor to keep current the records of his office to the end that all real estate shall be assessed for taxation in the name of the true owner or in the name of the person or persons responsible for the payment of the taxes.

SECTION 3. That no conveyance in writing of real property, except mortgages and deeds of trust, shall be received by the Register of any County under this Act for registration unless it bears a stamp or notation evidencing that such conveyance has been presented to the Tax Assessor or Deputy Tax Assessor, together with the date of said presentment and a signature or initial of the Tax Assessor noted thereon.

SECTION 4. That mortgages, deeds of trust, or other like instruments are specifically exempt from the provisions of this Act.

SECTION 5. That all laws or parts of laws in conflict with this Act be and the same are hereby repealed.

SECTION 6. That in the event any or part of any section of this Act shall be held invalid, the remainder of this Act shall not be invalidated, but shall remain in full force and effect.

SECTION 7. That this Act shall take effect from and after March 31, 1953, the public welfare requiring it.

Passed: February 24, 1953.

Board of Equalization

Private Acts of 1951 Chapter 640

SECTION 1. That the Quarterly Court of Williamson County, Tennessee, is hereby authorized to determine the amount to be paid members of the County Board of Equalization of said County, for their necessary travel from their respective homes to the site of the meetings of said Board, said reimbursements to be made on mileage basis.

SECTION 2. That the Quarterly Court of said County is hereby authorized to make the necessary appropriations for the payment of said travel expenses.

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

Passed: March 16, 1951.

Construction Fees

Private Acts of 1967-68 Chapter 403

SECTION 1. For the privilege of pursuing construction activities in counties of this State having a population of not less than 25,260 nor more than 25,270 according to the 1960 Federal Census or any subsequent Federal Census and as an incident for the obtaining of privilege licenses by all building contractors, electricians and plumbers, as provided by Section 67-4203, Tennessee Code Annotated, including those persons engaged in the construction of septic tanks and disposal fields, all such contractors as designated aforesaid shall, at the time of the purchasing of the usual privilege license and prior to entering into such construction, purchase and obtain, where in all instances septic tank and sewage disposal systems are to be installed, from the County Court Clerk a privilege permit, with the cost of such permit to be set on the basis of fifty cents (50¢) per \$1,000.00 total construction costs. Further, prior to engaging in such construction where septic tanks and sewage disposal systems are to be installed, a percolation report must be obtained and approved by the County Health Department of the county to which this Act applies, and the site for such construction must be surveyed and otherwise approved by said Department.

SECTION 2. The tax herein levied shall be collected by the County Court Clerk of the counties to which this Act applies, and the revenue derived therefrom shall be paid into the General Fund of the county for

the use and benefit of said county, and any expenses incident to the collection of said taxes shall be paid from the County General Fund.

The provisions of this Act shall not apply to any incorporated municipality within the counties to which this Act applies which maintains its own system of permit fees on new construction.

As amended by: Private Acts of 1971, Chapter 175

SECTION 3. This Act shall have no effect unless the same shall have been approved by two-thirds vote of the Quarterly County Court of any county to which it may apply, on or before the next regular or special meeting of said Quarterly County Court 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 the body having jurisdiction to approve, or the reverse, and shall be certified by him to the Secretary of State.

SECTION 4. 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 3.

Passed: March 14, 1968.

Hotel - Motel Tax

Private Acts of 1979 Chapter 114

SECTION 1. As used in the Act, unless the context requires otherwise, the following terms shall have the meanings indicated:

(a) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

(b) "Hotel" means any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist court, tourist camp, or campground, tourist cabin, motel, or any place in which rooms, lodgings or accommodations are furnished to transients for a consideration.

(c) "Occupancy" means the use or possession or the right to use or possession of any room, lodging, or accommodations in a hotel for a period of less than thirty (30) continuous days.

(d) "Transient" means any person who exercises occupancy or is entitled to occupancy of any rooms, lodgings, accommodations in a hotel room or campground for a period of less than thirty (30) days.

(e) "Consideration" means the consideration charged, whether or not received, for the occupancy in a hotel or campground valued in money whether to be received in money, goods, labor, or otherwise, including all receipts, cash, credits, property and service of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the person is complimentary from the operator and no consideration is charged or received from any person.

(f) "Operator" means the person operating the hotel whether as owner, lessee, or otherwise.

(g) "Tax collection official" means the county clerk.

SECTION 2. Williamson County is hereby authorized to levy a privilege tax upon the privilege of occupancy in any hotel by a transient in an amount not to exceed four percent (4%) of the consideration charged by the operator. The rate of the tax shall be set annually before the July term by the county legislative body. Such tax is a privilege upon the transient occupying the room or space and shall be paid by such transient.

As amended by: Private Acts of 1985, Chapter 17

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

SECTION 4.

(a) The tax hereby levied shall be remitted by all operators who lease, rent, or charge for any rooms or campground space to the county clerk not later than the twentieth (20th) day of each month next following such collection from the transient. The operator is required to collect the tax from the transient at the time of the presentation of the invoice for occupancy, whether prior to, during or after occupancy, as may be the custom of the operator. The obligation to the county entitled to such tax shall be that of the

operator.

(b) For the purpose of compensating the operator in accounting for and remitting the tax levied by this act, the operator shall be allowed two percent (2%) of the amount of the tax due and accounted for and remitted to the county clerk in the form of a deduction in submitting his report and paying the amount due by him, provided, however, that the amount due was not delinquent at the time of payment.

(c) For the purpose of compensating the county for collecting the tax, the county shall be allowed two percent (2%) of the amount of tax remitted by hotel, motel, or campground operators or twelve thousand dollars (\$12,000) per annum whichever is less.

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

SECTION 6. Taxes collected by an operator which are not remitted to the county clerk on or before the due dates are delinquent. An operator shall be liable for interest on such delinquent taxes from the due date at the rate of eight percent (8%) per annum, and in addition for a penalty on such taxes of one percent (1%) for each month or fraction thereof that such taxes are delinquent. Such interest and penalty shall become a part of the tax herein required to be remitted. Willful refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is hereby declared to be unlawful and shall be punishable upon conviction by a fine not in excess of fifty dollars (\$50.00).

Any fine levied herein shall be applicable to each individual transaction involving lodging services paid by a transient to the operator in those cases when the operator fails or refuses to pay the tax payable to the county clerk.

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

SECTION 8. In administering and enforcing the provisions of this act, the tax official shall have as additional power the powers and duties with respect to collection of taxes provided in Tennessee Code Annotated, Title 67, or otherwise provided by law. Upon any claim of illegal assessment and collection, the taxpayer shall have the remedy provided in Tennessee Code Annotated, Section 67-2313, it being the intent of this act that the provisions of law which apply to the recovery of taxes illegally assessed and collected shall apply to the tax collected under the authority of this act; provided, the tax collection official shall possess those powers and duties as provided in Tennessee Code Annotated, Section 67-2301, with respect to adjustment and settlement with taxpayers of all the errors of taxes collected by him under the authority of this act and to direct the refunding of same. Notice of any tax paid under protest shall be given the tax collection official, any suit for recovery shall be brought against such tax collection official.

SECTION 9. The county clerk shall faithfully account for, make proper reports of, and pay over to the trustee of the county at monthly intervals, all funds paid to and received by such clerk for the privilege tax.

SECTION 10. The proceeds of the tax imposed in this Act, when collected and paid to the county trustee, shall become part of the county general fund and may be used for county services. However, proceeds of this tax may not be used to provide a subsidy in any form to any hotel.

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

SECTION 12. The tax authorized by this act shall expire and no longer be applicable after March 31, 1993.

As amended by: Private Acts of 1983, Chapter 44

SECTION 13. If any clause, sentence, paragraph, section or any part of this Act shall be held or declared to be unconstitutional, it shall not affect the remainder of this Act notwithstanding the part held to be invalid, if any, and to that end the provisions of this act are declared 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 Williamson County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified by him to the Secretary of State.

SECTION 15. For the purpose of approving this Act as provided in Section 14, it shall take effect on becoming a law, the public welfare requiring it. For all other purposes, it shall take effect on the first day of the month following ninety (90) days from approval as provided in Section 14.

Passed: May 7, 1979.

Private Acts of 1994 Chapter 108

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

- (1) "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.
- (2) "County" means Williamson County, Tennessee.
- (3) "Hotel" means any structure or space, or any portion thereof, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist camp, tourist court, tourist cabin, campground, motel or any place in which rooms, lodgings or accommodations are furnished to transients for a consideration. (4) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel for a period of less than thirty (30) continuous days.
- (5) "Operator" means the person operating the hotel whether as owner, lessee or otherwise.
- (6) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.
- (7) "Tax Collection Official" means the County Clerk of Williamson County, Tennessee.
- (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 Williamson County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient in an amount not to exceed four percent (4%) of the consideration charged by the operator. The rate of the tax shall be set annually before the July term by the County Legislative Body. Such tax is a privilege tax upon the transient occupying such room and is to be paid by the transient and collected as provided in this act.

SECTION 3. The tax shall be added by each operator to each invoice prepared by the operator for the occupancy of the hotel. The invoice shall be given directly or transmitted to the transient, a copy thereof filed by month and retained by the operator as provided in Section 7. Such tax shall be collected by such operator from the transient and remitted to Williamson County.

SECTION 4.

- (a) The tax levied shall be remitted by all operators who lease, rent or charge for any rooms, lodgings, spaces, including campground spaces, or accommodations in hotels within the county to the County Clerk not later than the twentieth (20th) day of each month next following such collection from the transient. The operator is required to collect the tax from the transient at the time of the presentation of the invoice for such occupancy, whether prior to, during or after occupancy, as may be the custom of the operator. The obligation to the county entitled to such tax shall be that of the operator.
- (b) For the purpose of compensating the operator in accounting for and remitting the tax levied by this act, the operator shall be allowed two percent (2%) of the amount of the tax due and accounted for and remitted to the County Clerk in the form of a deduction in submitting the report and paying the amount due by such operator, provided the amount due was not delinquent at the time of payment.
- (c) For the purpose of compensating the county for collecting the tax, the County Clerk shall be allowed five percent (5%) of the amount of tax remitted by the operator.

SECTION 5. No operator 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 6. Taxes collected by an operator which are not remitted to the County 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 eight percent (8%) 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. 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).

Any civil penalty imposed shall be applicable to each individual transaction involving lodging services paid by a transient to the operator in those cases when the operator fails or refuses to pay the tax payable to the County Clerk.

SECTION 7. 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 tax collection official has the right to inspect such records at all reasonable times.

SECTION 8. In administering and enforcing the provisions of this act the tax collection official 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.

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 tax collection official under authority of this act shall be refunded by such official.

Notice of any tax paid under protest shall be given to the tax collection official. Any suit for recovery shall be brought against such tax collection official.

SECTION 9. The County Clerk shall faithfully account for, make proper reports of, and pay over to the trustee of the county at monthly intervals, all funds paid to and received by such clerk for the privilege tax.

SECTION 10. The proceeds of the tax imposed in accordance with the provisions of this act, when collected and paid to the County Trustee, shall become part of the County General Fund and may be used for county services. However, proceeds of this tax may not be used to provide a subsidy in any form to any hotel.

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

SECTION 12. 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 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 Williamson 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 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, this act shall take effect on the first day of the month following ninety (90) days approval as provided in Section 14.

Passed: February 2, 1994.

Impact Fee

Private Acts of 1987 Chapter 120

WHEREAS, the orderly growth patterns within Williamson County are essential to the welfare of the county and its citizens; and

WHEREAS, tremendous growth in construction of houses, condominiums, apartments, and businesses is occurring in many areas of the state and the construction of new residences and businesses and the expansion of existing businesses has created and imposes severe financial pressure on Williamson County to provide urban type services, such as water, sewage, drainage, parks and roads; and

WHEREAS, Williamson County in spite of its geographic advantage and its recent entry into the business of providing urban type services, is not equipped, either fiscally or administratively, to be responsive to the pace of growth; and

WHEREAS, in order to protect the public health, safety, and general welfare of the citizens and residents of Williamson County, it is necessary that an additional method of financing public improvements for urban type services be granted and that Williamson County be authorized to levy impact fees upon new developments, with the fees collected and earmarked for the funding of such services necessitated by the new development; now, therefore:

SECTION 1. This chapter shall be known and cited as "Williamson County Construction Impact Fee Act".

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

(a) "Governmental entity" means Williamson County.

(b) "Governing body" means the county legislative governing body of Williamson County.

(c) "Capital or public improvements" means the construction, reconstruction, building, replacement, extension, enlargement, or repair of any street, road, alley, sidewalk, gutter, and other similar improvements; schools; parks and playgrounds; waterworks, water distribution systems, sewers, sewerage, storm water or drainage system authorized by the governing body; and includes any one (1) or more or any combination of these public improvements.

(d) "Developer" means the person, corporation, partnership, or other entity responsible for any new land development.

SECTION 3. It is the intent and purpose of this Act to grant to the governing body of Williamson County the authority to establish a regulatory procedure or system to collect fees from the developer of any new land development activity so as to require the developer to share in the burdens of growth by paying his pro rata share for the reasonably anticipated expansion cost of public improvements generated by the new land development activity.

SECTION 4. Williamson County may perform or order the construction, reconstruction, building, replacement, extension, enlargement, or repair of any capital or public improvement and provide for the payment of the cost of any such public improvements by levying and collecting an impact fee on new land development.

SECTION 5. When the governing body of Williamson County determines to make any public improvement authorized by this Act and defray the expense thereof by an impact fee, the governing body shall adopt a resolution to so declare by stating the nature of the proposed public improvement. The resolution shall establish the portion of expense thereof to be paid by the impact fee, the manner in which the impact fee shall be made, and when the impact fees are to be paid. The governing body shall establish an impact fee formula that requires the developer to pay an impact fee that does not exceed a pro rata share of the reasonably anticipated cost for the public improvements created by the new land development activity.

SECTION 6. The governing body shall provide a schedule and method for the payment of the fees in a manner appropriate to the particular circumstances of the proposed new development. The resolution may not require the payment of an impact fee before a building permit is issued. The governing body shall require security ensuring payment of the fees subsequent to the issuance of a building permit. The security may be in the form of a cash bond, security bond, an irrevocable letter of credit, or a lien or mortgage on the lands to be covered by the building permit.

SECTION 7. The fee established in this Act shall be collected at the time of application for a building permit for development as herein defined or, if a building permit is not required, at the time of application for a certificate of occupancy by the county or city official duly authorized in such jurisdiction to issue building permits or certificates of occupancy. If the fee 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 fee is collected by a city, the city shall, before issuance of the building permit or certificate of occupancy, receive payment in cash or by a negotiable instrument payable to the county and subject to the approval of the county attorney in the full amount of the fee due. On the last business day of each week the city shall transfer such cash and negotiable instruments to the county collector. No building permit for development as herein defined, or certificate of occupancy if no building permit is required, shall be issued in

Williamson County unless the fee 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.

SECTION 8. The impact fees collected by Williamson County pursuant to this Act shall be kept in a separate fund from other revenue of the governmental entity. Funds collected by impact fees shall be used for the acquisition, expansion, and development of the capital or public improvements for which they were collected and shall be withdrawn and expended as may be designated by resolution of the governing body.

SECTION 9. The provisions of this Act shall in no manner repeal, modify, or interfere with the operation of any general abutting property law or any special or local assessment or abutting property law enacted for the benefit of Williamson County. This Act shall be deemed to create an additional and alternative method for Williamson County to collect fees for the purpose of defraying the costs of capital or public improvements.

SECTION 10. If any word, phrase, sentence, paragraph, or other provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect any other word, phrase, paragraph, or other provision or application of this 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 11. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Williamson County before October 1, 1987. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

SECTION 12. 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 11.

Passed: May 7, 1987.

Litigation Tax

Private Acts of 1961 Chapter 221

COMPILER'S NOTE: The first five Sections of this Act concerned the conditions of retirement and are not repeated here. See General Sessions Court Section for the complete Act.

SECTION 6. That for the purpose of creating the General Sessions Judges Retirement Fund hereinbefore mentioned, there shall be taxed and paid as part of the costs a litigation tax of \$2.50 on all civil cases in General Sessions Courts of counties included within the population bracket set out above; and \$5.00 on all criminal cases including those misdemeanor cases requiring the signing of a waiver by the Defendant to give such General Sessions Court jurisdiction. The litigation tax imposed by this Act shall be in addition to that now levied on such cases by the general law of the State for other purposes.

The funds derived from the litigation tax herein imposed shall be paid to the Trustees of such counties quarterly by the 10th day of the each January, April, July and October, and by him credited to the General Sessions Judges Retirement Fund.

As amended by:

Private Acts of 1979, Chapter 5

Passed: March 8, 1961.

Motor Vehicle Tax

Private Acts of 1967-68 Chapter 360

SECTION 1. That for the privilege of using the public roads and highways, except Statemaintained roads, in counties of this State having a population of not less than 25,260 nor more than 25,270 by the Federal Census of 1960, 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, motorcycles, motor-driven bicycles and scooters, which shall pay no 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 Fifteen Dollars (\$15.00) for each motor-driven vehicle.

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 motordriven vehicle except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, motorcycles, motor-driven bicycles and scooters, 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.

As amended by: Private Acts of 1971, Chapter 188

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, the 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.

Residence in the county shall constitute prima facie evidence of use by such resident of roads and highways of the county, other than state maintained roads, without regard to whether such resident resides within the boundaries of a municipal corporation within the county. Any person establishing a new residence within the county shall be allowed thirty (30) days thereafter within which to comply with the provisions of this Act.

For his service in issuing such licenses, the County Court Clerk shall be entitled to a fee of fifty (50) cents for each license issued, to be collected from the purchaser and shall be entitled to a fee of fifty (50) cents for each transfer of license to a vehicle acquired between April 1 and March 31 of the succeeding year. The Clerk shall faithfully account for, make proper reports of, and pay over to the Trustee of the county at monthly intervals, all funds paid to and received by him for the privilege tax.

As amended by: Private Acts of 1970, Chapter 208

SECTION 3. That the proceeds of the tax imposed in this Act when collected and paid to the County Trustee, shall become part of the County General Fund. The Quarterly County Court is empowered, at any time during the fiscal year 1969-70, and thereafter at the time of the adoption of the annual budget of the county each year, to appropriate any part or all of the anticipated revenues under this Act for the use of the County Highway Department. Nothing in this Act shall be construed as authorizing the levy of the tax against non-residents of the county, but it shall be levied only upon motor-driven vehicles of residents of the county.

As amended by: Private Acts of 1970, Chapter 208

SECTION 4. That this Act shall have no effect unless the same shall have been approved by two-thirds vote of the Quarterly County Court of any county to which it may apply on or before the next regular or special meeting of said Quarterly County Court 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 the body having jurisdiction to approve or the reverse, and shall be certified by him to the Secretary of State.

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

Passed: March 11, 1968.

Severance Tax

Private Acts of 1979 Chapter 139

SECTION 1. Williamson County by Resolution of its county legislative body is authorized to levy a tax on all phosphate rock, ore, or other phosphate bearing material severed from the ground within its jurisdiction. The tax shall be levied for the use and benefit of

Williamson County only and all revenues collected from the tax, except deductions for administration and collection provided for herein, shall be allocated to Williamson County. Administration and collection of this tax shall be by the county clerk of Williamson County who shall have the power to promulgate all rules and regulations necessary and reasonable for the administration of the provisions of this Act.

SECTION 2. The rate of the tax shall be set by the county legislative body, but shall not exceed five cents (5¢) per ton of phosphate rock, ore, or other phosphate bearing material severed from the ground in the county. Every interested owner shall be liable for this tax to the extent of his interest in such products. The owner shall become liable at the time the phosphate rock, ore, or other phosphate bearing material is severed from the earth and ready for sale, whether before processing or after processing as the case may be.

The tax is levied upon the entire production in the county regardless of the place of sale or the fact that delivery may be made outside the county. The tax shall accrue at the time the phosphate rock, ore, or other phosphate bearing material is severed from the earth and in its natural or unprocessed state. The tax levied shall be a lien upon all phosphate rock, ore, or other phosphate bearing material severed in the county and upon all property from which it is severed, including but not limited to mineral rights of the producer, and such lien shall be entitled to preference over all judgments, encumbrances or liens whatsoever created.

SECTION 3. The tax levied by this Act shall be due and payable monthly on the first day of the month next succeeding the month in which the phosphate rock, ore, or other phosphate bearing material is severed from the soil. For the purpose of ascertaining the amount of tax payable it shall be the duty of all operators in Williamson County to transmit to the county clerk on or before the fifteenth (15th) day of the month next succeeding the month in which the tax accrues, a return upon forms provided by him. The return shall show the month or period covered, the total number of tons of phosphate rock, ore, or other phosphate bearing material severed from each production unit operated, owned or controlled by the taxpayer during the period covered, the amount of the tax and such other information as the county clerk may require. The return shall be accompanied by a remittance covering the amount of tax due as computed by the taxpayer.

SECTION 4. The tax levied by this Act shall become delinquent on the sixteenth (16th) day of the month next succeeding the month in which such tax accrues. When any operator shall fail to make any return and pay the full amount of the tax levied on or before such date there shall be imposed, in addition to other penalties provided herein, a specific penalty in the amount of ten percent (10%) of the tax due. Whenever a penalty is imposed there shall also be added to the amount of tax and penalty due interest thereon at the rate of six percent (6%) per annum from the date due until paid. A further penalty of fifty percent (50%) of the amount due may be added if the nonpayment of the tax is due to an intent to evade payment. If the nonpayment of the tax is due to an intent to evade payment, the person liable for such payment may be restrained and enjoined from severing phosphate rock, ore, or other phosphate bearing material from a production unit from which such rock, ore, or material has been severed and sold and upon which the tax is due. Restraint proceedings shall be instituted in the name of the county by the district attorney general for Williamson County upon the request of the county clerk. All such penalties and interest imposed by this act shall be payable to and collectible by the county clerk in the same manner as if they were a part of the tax imposed and shall be retained by the office of the county clerk to help defray the expenses of administration and collection.

Any person required by this Act to make a return, pay a tax, keep records, or furnish information deemed necessary by the county clerk for the computation, assessment, or collection of the tax imposed by this Act, who fails to make the return, pay the tax, keep the records, or furnish the information at the time required by law or regulation is, in addition to other penalties provided by law, guilty of a misdemeanor, and upon conviction is punishable by a fine of not more than one thousand dollars (\$1,000), or by imprisonment for not more than one (1) year or both.

Any person who willfully or fraudulently makes and signs a return which he does not believe to be true and correct as to every material fact is guilty of a felony and subject to the penalties prescribed for perjury under the laws of this state. For purposes of this section the word "person" also includes an officer or employee of a corporation or a member or employee of a partnership who is under duty to perform the act in respect to which the violation occurs.

SECTION 5. When any person shall fail to file any form, statement, report or return required to be filed with the county clerk, after being given written notice of same, the clerk is authorized to determine the tax liability of such person from whatever source of information may be available to him. An assessment made by the county clerk pursuant to this authority shall be

binding as if made upon the sworn statement, report or return of the person liable for the payment of such tax; and any person against whom such an assessment is lawfully made shall thereafter be estopped to dispute the accuracy thereof except upon filing a true and accurate return together with such supporting evidence as the county clerk may require indicating precisely the amount of the alleged inaccuracy.

SECTION 6. All revenues collected from the severance of phosphate rock, ore, or other phosphate bearing material in Williamson County less an amount of three percent (3%) of the tax and all of the penalties and interest collected, which shall be retained by the office of the county clerk and credited to its current service revenue to cover the expenses of administration and collection, shall be remitted by the county clerk to Williamson County. These revenues shall become a part of the general funds of Williamson County, subject to appropriation by the county legislative body.

Any adjustment of taxes, penalties or interest with Williamson County which is deemed necessary in order to correct any error may be made on a subsequent disbursement to that county.

SECTION 7. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Williamson County before October 1, 1979. Its approval or nonapproval shall be proclaimed by the presiding officer of the Williamson County Legislative Body and certified by him to the Secretary of State.

SECTION 8. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 7.

Passed: May 17, 1979.

Private Acts of 1987 Chapter 76

SECTION 1. A severance tax is hereby levied in Williamson County, Tennessee, on sand, gravel, limestone, clay and all other minerals that are severed from the earth for private commercial purposes, with the exception of those items covered by Chapter 139 of the Private Acts of 1979. However, the tax shall not be levied on any mineral taxed under the provisions of Tennessee Code Annotated, Title 67, Chapter 7. The measure of the tax shall be set by resolution of the Williamson County legislative body and shall not exceed fifteen cents (15¢) per ton on all minerals severed from the ground in Williamson County that are subject to the tax levied by this act. The owner shall become liable for payment of the severance tax at the time the mineral is severed from the earth and transported from the mine. The tax is levied upon the severance of the mineral regardless of the place of processing or sale of the mineral or the fact that delivery may be made outside the county. The tax shall accrue at the time the sand, gravel, limestone, clay or other mineral is severed from the earth and in its natural or unprocessed state and transported from the mine. The tax levied shall be a lien upon all subject minerals severed in the county and any other property owned by the miner. Such lien shall be entitled to preference over all judgments, encumbrances or liens whatsoever created.

SECTION 2. Administration and collection of this tax shall be by the county clerk of Williamson County who shall have the power to promulgate all rules and regulations necessary and reasonable for the administration of the provisions of this Act.

SECTION 3. The tax levied by this act shall be due and payable on the first day of the month succeeding the month in which the sand, gravel, limestone, clay or other mineral products are severed from the soil. For the purpose of ascertaining the amount of tax payable, it shall be the duty of all operators in Williamson County to transmit to the county clerk on or before the fifteenth (15th) day of the month next succeeding the month in which the tax accrues a return upon forms provided by him. The return shall show the month or period covered, the total number of tons of each type of mineral, sand, gravel, limestone, clay or other mineral product severed from each production unit operated, owned or controlled by the taxpayer during the period covered, the amount of the tax and such information as the county clerk may require. The return shall be accompanied by a remittance covering the amount of tax due as computed by the taxpayer.

SECTION 4. The tax levied by this Act shall become delinquent on the sixteenth (16th) day of the month next succeeding the month in which such tax accrues. When the operator shall fail to make any return and pay the full amount of tax levied on or before such date, there shall be imposed, in addition to other penalties provided herein, a specific penalty in the amount of ten percent (10%) of the tax due. Whenever a penalty is imposed, there shall also be added to the amount of tax and penalty due interest thereon at the rate of twelve percent (12%) per annum from the date due until paid. A further penalty of fifty percent (50%) of the amount due may be added if the nonpayment of the tax is due to an intent to evade payment. If the tax is delinquent

for a period of sixty (60) days, or if the nonpayment of the tax is due to an intent to evade payment, the person liable for such payment may be restrained and enjoined from severing sand, gravel, limestone, or other mineral products that have been severed and sold and upon which the tax is due. Restraint proceedings shall be instituted in the name of the county by the district attorney general for the county at the request of the Williamson County clerk.

All such penalties and interest imposed by this act shall be payable to and collectible by the county clerk in the same manner as if they were a part of the tax imposed and shall be retained by the county clerk's office to help defray the expenses of administration and collection.

SECTION 5. When any person shall fail to file any form, statement, report or return required to be filed with the county clerk, after being given written notice of same, the county clerk is authorized to determine the tax liability of such person from whatever source of information may be available to him. An assessment made by the county clerk pursuant to this authority shall be binding as if made upon the sworn statement, report or return of the person liable for the payment of such tax; and any person against whom such an assessment is lawfully made shall thereafter be estopped to dispute the accuracy thereof except upon filing a true and accurate return together with such supporting evidence as the county clerk may require indicating precisely the amount of the alleged inaccuracy.

SECTION 6. All revenues collected from the severance of sand, gravel, limestone, clay or other mineral products in Williamson County less an amount of five percent (5%) of the taxes collected and all of the penalties and interest collected, which shall be used to cover the expenses of administration and collection and which shall be retained by the office of the county clerk, shall be remitted monthly to the county trustee of Williamson County, not later than the tenth (10th) day of the month following the end of the month. These revenues shall become a part of the general fund of Williamson County, or such other funds as may be provided by resolution of the county legislative body of Williamson County, and subject to appropriation by the county legislative body.

Any adjustment of taxes, penalties, or interest which is necessary to adjust any error in collection or disbursement may be made at a subsequent collection or disbursement.

SECTION 7. If any provisions 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 8. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Williamson County before October 1, 1985. Its approval or nonapproval shall be proclaimed by the presiding officer of the Williamson County legislative body and certified by him to the Secretary of State.

SECTION 9. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 8.

Passed: May 15, 1985.

Taxation - Historical Notes

Assessor of Property

The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Williamson County Assessor.

1. Acts of 1907, Chapter 602, was a general Act that provided for a system of assessment and collection of property taxes for state, county, and municipal purposes. Section 9 provided for the election, at the regular August election, of a County Tax Assessor and abolished the office of Civil District Assessor. The salary of the Assessor was to be set by the County Court subject to limitations stated in the Act.
2. Private Acts of 1909, Chapter 79, amended Subsection 5, of Section 9, of Acts of 1907, Chapter 602, by adding a provision that in Williamson County the Tax Assessor would be paid an annual salary of \$1,800, payable out of regular county funds.
3. Private Acts of 1911, Chapter 411, also amended Subsection 5, Section 9, of Acts of 1907, Chapter 602, to set the annual salary of the Tax Assessors in several counties. In Williamson County the Tax Assessor would be paid \$1,800 annually, payable out of the regular county funds in the treasury.
4. Private Acts of 1921, Chapter 313, amended Private Acts of 1909, Chapter 79, so as to increase the annual salary of the Tax Assessor from \$1,800 to \$2,200.

5. Private Acts of 1935, Chapter 662, set the annual salary of the Tax Assessor of Williamson County at \$1,800.
6. Private Acts of 1945, Chapter 22, was the authority for the Williamson County Quarterly Court to appropriate \$600 each year out of the county treasury to be paid to the Tax Assessor for traveling expenses and for other expenses in his office.
7. Private Acts of 1953, Chapter 58, fixed the annual salary of the Tax Assessor of Williamson County at \$2700 payable monthly from the general funds of the county.
8. Private Acts of 1963, Chapter 103, provided that all deeds, mortgages, deeds of trust, subdivision plats, tract maps, and all other instruments vesting, or divesting title to real property in Williamson County must be recorded in the Tax Assessor's office prior to being recorded in the Register's office. The Tax Assessor was directed to take off and record certain items of information from the instrument and to stamp the same for which a fee of 50 cents could be charged. The Register was forbidden to record any instrument covered by this Act which did not bear the stamp of the Tax Assessor. In addition, if any instrument was not stamped by the Tax Assessor, then the transfer or conveyance would not be effective as to the creditors of the grantor. This Act was rejected by the Quarterly Court of Williamson County and never became an effective law.

Board of Equalization

The private act listed below has been superseded by State law.

1. Private Acts of 1953, Chapter 256, fixed the compensation of the members of the County Board of Equalizers at \$10 per day.

Liquor Tax

1. Private Acts of 1957, Chapter 276, permitted the Quarterly Court of Williamson County to levy an annual privilege tax on the retail sale of liquor by the retail dealers at the rate of onehalf of one percent of the total monthly sales. The tax would be collected by the County Court Clerk and deposited by the Trustee in a hospital maintenance fund. Certain duties and rendering of reports were imposed on both the County Court Clerk and retailers. This Act was properly ratified by the Quarterly Court and became effective in Williamson County only to be declared invalid by the courts in the case of Brentwood Liquors Corp. v. Fox, 496 S.W.2d 454 (1973), because it suspended the operation of the general law for the benefit of one county.

Motor Vehicle Tax

The private acts listed below concern this subject as it developed in Williamson County.

1. Private Acts of 1947, Chapter 356, allowed the Quarterly Court of Williamson County after the passage of this Act to levy an annual privilege tax on autos and truck in the county operated either for business or pleasure. The tax on autos was \$5 and on large trucks, \$10. The tax must be paid in advance to the County Court Clerk who turned the revenue over to the Trustee to be spent to purchase and maintain heavy equipment and machinery for the road department. This Act was repealed by Private Acts of 1949, Chapter 58.
2. Private Acts of 1979, Chapter 114, amended by Private Acts of 1983 and Private Acts of 1985, Chapter 17, allowed the County to leverage a privilege tax upon the privilege of occupying a hotel. The amount was not to exceed 4% of the price charged by the hotel operator. The hotel operator was added to the invoice given directly to the person, and the tax was due at the time the bill was paid. The tax was to be remitted by the 20th day of each month. In exchange for collecting and remitting the tax, the operator was allowed to keep 2% of the collected tax. The county was allowed to keep 2% of the collected tax. If the tax was not remitted to the county clerk on or before the due date, the tax was delinquent and taxed at a rate of 8% per year and the person was penalized 1% for each month or fraction of a month that the taxes were late. The interest and penalty became a part of the tax to be remitted. Refusal to collect or remitt the tax by a hotel operator or refusal to pay the tax was unlawful and punishable by a fine not to exceed \$50. Hotel operators were required to keep records regarding the collection and payment of the tax for 3 years. The tax official was given additional duties, which allowed for the person to make adjustments and settlements. The county clerk was required to account for, make proper reports, and pay over the money to the trustee. The proceeds of the tax were put into the County General Fund. Proceeds of the tax were not allowed to be given as subsidies to hotels. The Act expired on March 31, 1993, as provided for in Private Acts of 1983, Chapter 44.

Taxation

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

1. Acts of 1870-71, Chapter 50, provided that the counties and cities of the State of Tennessee may impose taxes for county and municipal purposes in the following manner and upon these conditions. (1) that all taxable property would be taxed according to its value upon the principles established for State taxation, (2) the credit of no county, or city, would be given, or loaned, to any person, firm, or corporation unless the majority of the Justices of the Peace, or the city governing body, first agree, and that a referendum election be held on the issue in which approval must be by a three-fourths majority. Several counties exempted themselves from the requirement of a three-fourths majority, substituting a simple majority instead for the next ten years, but Williamson County was not one of them. The tax could not exceed the state tax on property and polls.
2. Acts of 1893, Chapter 72, was the legislation which enabled the Board of Mayor and Aldermen of Franklin to enforce the lien for taxes due the said city on real estate, and to prepare and file suits in the Williamson County Chancery or Circuit Courts to enforce the liens. Suits could be filed in blocks of 25 separate defendants.
3. Acts of 1907, Chapter 602, mandated that all state, county, highway, school, property, and poll taxes would be due and payable on the first Monday in October of each year and provided provisions for interest and penalty for delinquent taxes.
4. Private Acts of 1931, Chapter 223, created the office of Delinquent Poll Tax Collector in certain counties. The Delinquent Poll Tax Collector would be appointed for two years by the County Judge, and be paid 75 cents for each poll tax collected, plus the fees received by the County Trustee or District Constable for collecting delinquent poll tax. All poll taxes not paid by May 1, 1931, and by March 1 in the years thereafter were declared delinquent. The County Trustee would compile the list of unpaid poll taxes and submit the same to the Collector. Distress warrants were authorized to be issued for all those whose name appeared on the Trustee's list. The Collector had the authority to inspect payrolls and other employment documents and subpoena witnesses. This Act was repealed by Private Acts of 1931, Chapter 757.
5. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, by providing that all poll taxes levied on the eligible male citizens would be due and collected as provided in Private Acts of 1931, Chapter 223.

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