



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

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Chapter XI - Taxation

Dear Reader:

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

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

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

Sincerely,

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Chapter XI - Taxation

Assessor of Property

Compensation

Private Acts of 1949 Chapter 202

SECTION 1. That in all counties of this State having a population of not less than 28,500 inhabitants, nor more than 28,550 inhabitants, according to the Federal Census of 1940, or any subsequent Federal Census, the Tax Assessors thereof shall receive a compensation of Six thousand five hundred dollars (\$6,500.00) per annum, to be paid out of the general funds of said counties.

As amended by: Private Acts of 1965, Chapter 119.

SEC. 2. That in said counties falling within the purview of this Act, the Tax Assessor shall maintain and observe regular office hours in the office or offices provided him by said counties.

SEC. 3. The Tax Assessor is authorized to employ one full-time clerical assistant, whose salary shall be two hundred fifty dollars (\$250.00), payable out of the general funds of the county in the same manner as the Tax Assessor is paid.

As amended by: Private Acts of 1965, Chapter 119.

SEC. 4. That grantees of realty, prior to the recording of deeds thereto, shall present such deeds to the County Tax Assessor, who shall make a record of such transactions, and who shall present monthly reports of said transactions to the County Trustees of the counties falling within the purview of this Act.

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

Passed: February 16, 1949.

Subdivisions

Private Acts of 1953 Chapter 438

SECTION 1. That in all counties having a population of not less than 30,000 or more than 30,500, according to the 1950 Federal Census, or any subsequent Federal Census, it shall be unlawful and a misdemeanor in office for the Register of Deeds of such county to accept and file for registration any map or plat of a subdivision of real estate within such county without having first ascertained that a copy of such map or plat has been filed with the Tax Assessor of county.

SECTION 2. That it is hereby made the duty of any person subdividing property to cause a copy of the map or plat of such subdivision to be filed with the Tax assessor of such county as a condition precedent to the registration of such map or plat; and any person, firm, or corporation failing to comply with the provisions of this section shall, upon motion of the Tax Assessor of such county, or any interested citizen, be liable to a forfeiture in favor of the county in the sum of one hundred twenty-five (\$125.00) Dollars in any court of competent jurisdiction.

SECTION 3. That all laws or parts of laws in conflict herewith be and the same are hereby repealed.

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

Passed: April 6, 1953.

Litigation Tax

Private Acts of 1982 Chapter 321

SECTION 1. A litigation tax of five dollars and twenty-five cents (\$5.25) on all civil cases and of fifteen dollars (\$15.00) on all criminal cases shall be levied and taxed as a part of the costs in actions filed in the Hawkins County general sessions court, criminal court, circuit court, chancery court, and probate court. This tax shall not apply to cases filed in juvenile court.

SECTION 2. The respective clerks of each court shall collect the litigation tax and report and pay over the same to the county general fund.

SECTION 3. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the county legislative body of Hawkins County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

SECTION 4. 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 3.

PASSED: April 8, 1982.

Property Tax

Private Acts of 1957 Chapter 61

SECTION 1. That the Quarterly County Court of Hawkins County, Tennessee be and the same is hereby authorized and empowered to levy for County ordinary purposes a tax not exceeding sixty cents (\$.60) on the \$100.00 on all property assessed for taxation in said County.

SECTION 2. That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the Quarterly County Court of any county to which it may apply on or before the next regular meeting of such Quarterly County Court occurring more than thirty years after its approval by the Chief Executive of this State. 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 3. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 19, 1957.

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

1. Private Acts of 1953, Chapter 436, set the salary of the tax assessor in Hawkins County at \$3,600 per year, payable monthly out of the general county funds. Private Acts of 1959, Chapter 180, amended Private Acts of 1953, Chapter 436, by raising the annual salary of the tax assessor from \$3,600 to \$5,000 a year. Both of these acts were repealed by Private Acts of 1965, Chapter 119.
2. Private Acts of 1953, Chapter 463, gave the tax assessor of Hawkins County the right to employ a clerical assistant at a salary not to exceed \$125 a month, said assistant to work on a full time basis and be paid out of the general funds of the county on the warrant of the county judge, or chairman, countersigned by the county court clerk. This act was entirely repealed by Private Acts of 1965, Chapter 119.

Taxation

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

1. Acts of 1792, Chapter 14, granted power to the justices of the peace in Hawkins County to levy a tax for building a courthouse, prison and stocks to be located in Rogersville, which tax would not be permitted to exceed twenty cents on each 100 acres of land in one year. The quarterly court may appoint three, or more, commissioners to supervise the work and the sheriff was given the power to collect the taxes.
2. Acts of 1794, Chapter 15, allowed a levy of a special tax in Hawkins County at the rates specified in the act which money would be applied to the erection of a courthouse, prison and stocks for the district of Washington at Jonesborough. This act was repealed by Acts of 1797, Chapter 3. This act granted the authority to the county courts of Hawkins, Knox and Carter counties to levy and collect an additional county tax, which would not exceed the rates scheduled in the act, for the purposes of building, or repairing the courthouse, prison and stocks whenever the same was found to be necessary.
3. Acts of 1796, Chapter 2, set up a schedule of taxes which would be levied against certain types of property and privileges and used for general purposes. Section 2 of this act stated that nothing contained therein shall be construed as to extend this tax to the counties of Hawkins, Davidson, Montgomery, Sumner, Robertson and Washington.

4. Acts of 1798, Chapter 11, repealed the second section of a public act which was the authority to lay and collect county taxes for certain purposes as the same was applied to Hawkins County.
5. Private Acts of 1823, Chapter 224, provided that the double taxes arising on the lands of Walter Sims, deceased, in Hawkins County which lands had been sold and purchased for the benefit of the state, were remitted, and the heirs and legatees of the said Walter Sims were given until the next meeting of the general assembly to redeem the same by paying the single tax due, plus 10% interest.
6. Private Acts of 1829-30, Chapter 208, stated that the quarterly court of Hawkins County at their first session in January, 1830, might, at their discretion, lay a tax for the year 1830, and every year thereafter as long as may be necessary, to revise a sum sufficient to build a courthouse which tax shall not be more than double the state tax. Nicholas Fain, George Hale, William Simpson, John Mitchell, James Young, James Sanders, and Dick Alexander were named commissioners whose duty it was to procure and award a contract to build the said courthouse at Rogersville and to supervise the work as it was in progress. Private Acts of 1831, Chapter 4, repealed that part of the former act which authorized the building of a courthouse and the laying of a tax therefor in Hawkins County, and which required the sheriff to pay over the tax money to the trustee and the sheriff is now instructed to pay the tax money over to the commission who were supervising the building of the courthouse.
7. Private Acts of 1857-58, Chapter 131, extended its benefits to Hawkins County to require the county to classify roads and to assess taxes upon all the property and polls in the county to be used for keeping up the roads.
8. Private Acts of 1865-66, Chapter 74, gave to the tax collector of Marion County an extension of time until June 1, 1866, to collect and pay over the state and county tax for the year 1865. Section 3 extended all the benefits and privileges of this act to the revenue collector of Hawkins County.
9. Public Acts of 1869-70, Chapter 82, authorized and made it the duty of the revenue collectors of Hawkins County to take up all railroad tax receipts for county subscription to the stock of the Rogersville and Jefferson Railroad which were obtained prior to the funding of the railroad debt of Hawkins County.
10. Public Acts of 1870-71, Chapter 50, exempted Hawkins County from the provision of this act which authorized several counties and incorporated towns in the state to impose taxes for county and corporation purposes.
11. Acts of 1909, Chapter 81, authorized and empowered the county court of Hawkins County to divert and apply all that part of the county tax properly arising from the assessment of railroads in Hawkins County to the payment of the principal or interest of any turnpike bonds said county may now or hereafter owe.
12. Private Acts of 1931, Chapter 223, created the office of delinquent poll tax collector for Hawkins County and provided the fees of said officer and how said office was filled. This act was amended by Private Acts of 1931, Chapter 518, by limiting the duty of the delinquent poll tax collector. Private Acts of 1931, Chapter 223, was repealed by Private Acts of 1931, Chapter 757.
13. Private Acts of 1999, Chapter 59, levied a privilege tax on the occupancy of any room, lodgings or accommodations furnished to transients. This act failed to receive local approval.

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