



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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

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Chapter XI - Taxation

Assessor of Property

Private Acts of 1972 Chapter 284

SECTION 1. Before any person in Fayette County presents for registration an instrument conveying the fee title in real estate (as distinguished from mortgages and deeds of trust), such person shall present such conveyance to the County Tax Assessor who shall note and list in a well-bound book the following data:

The name of the Seller; the name of the Purchaser; the consideration paid; the Civil District of the County; and a description of each tract of land so conveyed by reference to the adjoining landowners.

SECTION 2. The Register of Fayette County is expressly forbidden to record deeds conveying the fee title in real estate (as distinguished from mortgages and deeds of trust) until such instruments have been presented to the County Tax Assessor, the above mentioned data noted by him and his certificate placed thereon that he has examined such deed. The data so obtained by the Tax Assessor shall be used as the basis of his assessment of said tract of land and the charges thereon for the next annual or biennial assessment.

SECTION 3. Before any person in Fayette County presents for registration a plat, the person shall present a duplicate of the plat to the County Tax Assessor. The County Tax Assessor shall maintain a file of all duplicate plats. Said plats shall be used by the Tax Assessor in the assessment of the property described.

The Register of Fayette County is expressly forbidden to record a plat until a duplicate of the plat has been filed with the Tax Assessor. Immediately on receipt of the duplicate plat, the Tax Assessor shall certify to the Register that a duplicate plat has been duly filed with him.

SECTION 4. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Quarterly County Court of Fayette County. Its approval or non-approval shall be proclaimed by the presiding officer of the Quarterly County Court and certified by him to the Secretary of State.

SECTION 5. 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 4.

Passed: March 16, 1972.

Adequate Facilities Tax

Private Acts of 2001 Chapter 69

SECTION 1. This act shall be known and may be cited as the Fayette 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 Fayette County to hear grievances regarding purported irregularities in fees or taxes assessed under this act.

(b) "Building" means any structure constructed for the support, shelter, or enclosure of persons, chattels, or movable property of any kind; the term includes a mobile home. "Building" does not include any structure used for agricultural purposes.

(c) "Building permit" means a permit for development issued in Fayette 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 expense, 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 Fayette 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) (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, attics, porches and garages.

(i) "Governing body" means the county commission of Fayette County.

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

(k) "Person" means any individual, firm, partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, or other group or combination acting as a unit, and includes the plural as well as the singular number.

(l) "Place of worship" means that portion of a building, owned by a religious institution which has tax-exempt status, which is used for worship services and related functions; provided, however, a place of worship does not include buildings or portions of buildings which are used for 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 or which are intended or used for the residence of any individual.

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

(n) "Public facility" means a physical improvement undertaken by the county or any 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.

(o) "Residential" means property developed for a dwelling unit or units.

SECTION 3. It is the intent and purpose of this act to authorize Fayette 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 if the tax was not collected upon the issuance of the building permit but not upon the issuance of the building permit and also the issuance of the certificate of occupancy. The tax shall be collected only one time. It shall be collected at the time of the issuance of the building permit unless this act has not yet been adopted and then such tax shall be collected upon issuance of the certificate of occupancy. The purpose of such tax is 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 Fayette County, except as provided in Section 6 herein, is declared to be a privilege upon which Fayette 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 such 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 of buildings taken by eminent domain by any public body; replacement structures for previously existing buildings destroyed by fire, or other disaster; or replacement on the same site of any building which either has had a privilege tax paid upon it, or has been utilized as a residence for three (3) years immediately preceding the date of application for a building permit.

(e) Mobile homes with actual cash value of less than ten thousand dollars (\$10,000). The cash value of mobile homes shall be determined by using the Formost Insurance Company appraisal figures for mobile homes.

SECTION 7. For the exercise of the privilege described herein, Fayette County may impose a tax on new development not to exceed one dollar (\$1.00) per gross square foot of new residential development and new non-residential development. The county may develop a tax rate schedule by which residential and non-residential uses are classified by type for the purpose of imposition of the tax authorized herein. The establishment of the rate for the purpose of the tax per square foot shall require a two-thirds (2/3) vote of the county legislative authority.

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 the county official duly authorized by the county executive. If the building permit is issued by the county, then the county building commissioner 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, then the city shall, before issuance of the building permit or certificate of occupancy, require evidence by a valid certificate executed by the county building commissioner that the full amount of the tax due the county has been paid. No building permit for residential or non-residential development as herein defined shall be issued in any incorporated or any unincorporated area of Fayette 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.

The tax due herein is declared to be a lien against the real property upon which the development has occurred until paid and shall be superior to all other liens on such property except for property tax liens. Said tax shall be added to the property tax and must be paid at the same time as the real property tax is paid. Interest of one percent (1%) per month, and a penalty of one-half percent (½%) per month or fraction thereof shall be added to the tax due if not paid when first due, unless the taxpayer successfully contests the applicability of such tax by appeal as provided in this act. Notice of such lien may be, but is not required to be recorded in the office of the register of deeds. Such lien may be enforced by action instituted in the chancery court of Fayette County for sale of the real property to enforce this lien.

SECTION 9. All tax funds collected by the county 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 Fayette 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.

(a) Any person aggrieved by the decision of the county building commissioner 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 Fayette County and by notifying the official that the payment is made under protest; and

(2) By requesting an appeal of the decision of the official in written form within ten (10) days of the protest and payment.

(b) Appeals shall be heard by the Fayette County board of adjustment and appeals for development fee or adequate facilities tax. A hearing shall be scheduled within forty-five (45) days of the written request for appeal. A 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 the act, its applicability to the appellant,

and to rule upon the interpretation of the official. The board shall not be bound by formal rules of evidence applicable to the various state courts.

Hearings before the board shall proceed as follows:

- (1) The building commissioner shall explain his or her ruling and the reasons for the ruling.
- (2) The appellant shall explain his or her 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 development staff. The board does not have the power to subpoena.
- (4) The board shall deliberate and render a decision by a majority vote. Decisions shall 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 Fayette County, provided that an application to the court is made within sixty (60) days of the written decision of the board.

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

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.

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

SECTION 15. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes it shall become effective upon being approved as provided in Section 14.

Passed: July 12, 2001.

Hotel/Motel Tax

Private Acts of 1990 Chapter 125

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

- (1) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, governmental entity, or any other group or combination acting as a unit.
- (2) "Hotel" means any structure or space, or any portion thereof, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist camp, tourist court, tourist cabin, motel or any place in which rooms, lodgings or accommodations are furnished to transients for a consideration.
- (3) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel.
- (4) "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.
- (5) "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.
- (6) "County" means Fayette County, Tennessee.
- (7) "Operator" means the person operating the hotel whether as owner, lessee or otherwise.

(8) "Clerk" means the county clerk of Fayette County, Tennessee.

SECTION 2. The legislative body of Fayette County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient, by resolution of the county legislative body, in an amount not to exceed five percent (5%) of the consideration charged by the operator. Such tax is a privilege tax upon the transient occupying such room and is to be collected as provided in this act.

SECTION 3. The proceeds of the tax authorized by this act shall be allocated to and placed in the county general fund, to be designated and used for such purposes as specified by resolution of the county legislative body.

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

When a person has maintained occupancy for thirty (30) continuous days, that person shall receive from the operator a refund or credit for the tax previously collected or charged, and the operator shall receive credit for the amount of such tax if previously paid or reported to the county.

SECTION 5. (a) The tax levied shall be remitted by all operators who lease, rent or charge for any rooms or spaces in hotels within the county to the clerk or such other officer as may by resolution be charged with the duty of collection thereof, such tax to be remitted to such officer not later than the twentieth (20th) day of each month for the preceding month. The operator is hereby required to collect the tax from the transient at the time of the presentation of the invoice for such occupancy as may be the custom of the operator, and if credit is granted by the operator to the transient, then the obligation to the county entitled to such tax shall be that of the operator.

(b) For the purpose of compensating the operator in accounting for 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 in the form of a deduction in submitting his or her report and paying the amount due by such operator, provided the amount due was not delinquent at the time of payment.

SECTION 6. The clerk shall be responsible for the collection of such tax and shall place the proceeds of such tax in accounts for the purposes stated herein. A monthly tax return shall be filed under oath with the clerk by the operator with such number of copies thereof as the clerk may reasonably require for the collection of such tax. The report of the operator shall include such facts and information as may be deemed reasonable for the verification of the tax due. The form of such report shall be developed by the clerk and approved by the county legislative body prior to use. The clerk shall audit each operator in the county at least once a year and shall report on the audits made on a quarterly basis to the county legislative body.

The county legislative body is hereby authorized to adopt resolutions to provide reasonable rules and regulations for the implementation of the provisions of this act, including the form for such reports.

SECTION 7. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator or that it will not be added to the rent, or that if added, any part will be refunded.

SECTION 8. Taxes collected by an operator which are not remitted to the clerk on or before the due dates are delinquent. An operator shall be liable for interest on such delinquent taxes from the due date at the rate of twelve percent (12%) per annum, and shall be liable for an additional penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent. Such interest and penalty shall become a part of the tax herein required to be remitted. Each occurrence of willful refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is hereby declared to be unlawful and shall be punishable by a civil penalty not in excess of fifty dollars (\$50.00).

SECTION 9. It shall be 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 as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the county, which records the clerk shall have the right to inspect at all reasonable times.

SECTION 10. The clerk in administering and enforcing the provisions of this act shall have as additional powers, those powers and duties with respect to collecting taxes as provided in Title 67 of Tennessee Code Annotated or otherwise provided by law for the county clerks.

For his or her services in administering and enforcing the provisions of this act, the clerk shall be entitled to retain as a commission five percent (5%) of the taxes collected.

Upon any claim of illegal assessment and collection, the taxpayer shall have the remedies provided in Tennessee Code Annotated, Title 67, it being the intent of this act that the provisions of law which apply

to the recovery of state taxes illegally assessed and collected shall also apply to the tax levied under the authority of this act. The provisions of Tennessee Code Annotated, Section 67-1-707, shall be applicable to adjustments and refunds of such tax.

With respect to the adjustment and settlement with taxpayers, all errors of county taxes collected by the clerk under authority of this act shall be refunded by the clerk.

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

SECTION 12. If any 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 13. This act shall have no effect unless it is approved by a two thirds (2/3) vote of the county legislative body of Fayette County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and shall be certified by the presiding officer of the county legislative body to the Secretary of State.

SECTION 14. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, this act shall take effect upon being approved as provided in Section 13.

Passed: January 31, 1990.

Litigation Tax

Private Acts of 1981 Chapter 126

SECTION 1. There is hereby imposed a litigation tax on the privilege of litigating a civil or criminal action in the general sessions court of Fayette County. The litigation tax shall be levied on each case filed in the general sessions court in Fayette County in the amount of one dollar (\$1.00), to be assessed and collected as part of the cost of the cause.

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

SECTION 2. The litigation tax provided in Section 1 shall be collected by the clerk of the court in which the cases are filed. The clerk shall be accountable for and shall pay over the revenue to the county Trustee quarterly, nor later than the tenth (10th) of the month immediately following the end of the quarter in which such collections are made.

SECTION 3. The Trustee shall deposit the taxes herein collected in the Fayette County General Fund. Provided, however, such taxes shall be subject to appropriations by the county legislative body for courthouse renovation or maintenance.

SECTION 4. 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 5. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Fayette County before October 1, 1981. 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 6. 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 5.

Passed: May 20, 1981.

Motor Vehicle Tax

Private Acts of 1963 Chapter 7

SECTION 1. That for the privilege of operating upon and using the public streets, roads, and highways in Fayette County, Tennessee, except State maintained roads and highways, there is hereby levied upon each motor driven vehicle a special wheel or privilege tax in the amount of twenty-five dollars (\$25.00) on each such motor driven vehicle, and this tax shall be paid in addition to all other taxes. Provided, further, this

tax shall not apply nor the same shall be required to be paid on farm tractors, motor bicycles, and scooters.
As amended by: Private Acts of 1967, Chapter 178
Private Acts of 1979, Chapter 160

SECTION 2. That this wheel or privilege tax shall apply and be paid on each motor driven vehicle whose owner resides in Fayette County. The said tax shall likewise apply and be paid on all motor driven vehicles by any person, firm or corporation which owns, drives or operates a motor driven vehicle on or over the streets, roads or highways in Fayette County, for at least forty-five (45) days during any calendar year, such person, firm or corporation shall be liable for the payment of the privilege tax on said motor vehicle levied hereunder.

SECTION 3. That the tax levied herein shall be collected by the County Court Clerk of Fayette County at the same time he collects the State privilege license tax upon the operation of motor driven vehicles. The County Court Clerk of Fayette County shall not issue to any resident of said County a State license for the operation of a motor driven vehicle unless at the same time such resident shall purchase the appropriate license as herein provided for the operation of his motor driven vehicle under this Act. Any person who purchases from the clerk a state license but does not pay the tax levied herein shall sign and file with the clerk an affidavit stating that he is not a resident of Fayette County and does not presently intend to operate a motor vehicle on the streets, roads or highways in Fayette County for forty-five (45) days or more during the period for which the privilege or wheel tax is levied. The payment of the license fee herein provided shall be evidenced by an emblem, sticker or receipt in the form of a decal to be approximately displayed by affixing the same on the windshield of said motor driven vehicle. The design of the emblem, sticker or decal shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the County general funds.

The tax herein levied shall entitle the owner of a motor driven vehicle to operate the same from the first day of April each year to the thirty-first day of March of the next succeeding year, and the same proportionate reduction shall be made as is now made in the case of State registration of motor driven vehicles where such motor driven vehicles are registered after April 1, for any reason. The County Court Clerk for his services in issuing such licenses, shall be entitled to a fee of fifty cents (50¢) for each license so issued, to be collected from the person purchasing the same, and the Clerk's fee shall be in addition to the tax hereinabove provided for. Provided further, any motor driven vehicle upon which a current license fee has been paid, should said motor driven vehicle be sold, traded, demolished, destroyed or otherwise change ownership, the current license holder may obtain from the County Court Clerk a current replacement emblem, sticker or decal, upon the payment of a fee of fifty cents (50¢), and the County Court Clerk shall be entitled to said fee for the issuance of the replacement license.

The County Court Clerk shall report all funds collected by him monthly and pay the same over to the Trustee of Fayette County and said funds shall be applied as hereinafter provided for.

As amended by: Private Acts of 1967, Chapter 208.

Be it further enacted, that the proceeds of the tax herein imposed, when collected in the hands of the county trustee, shall be applied in the following manner:

(1) Twenty percent (20%) of the amount so collected shall be applied to the County General Fund.

(2) Eighty percent (80%) of the amount so collected shall be applied to the County Public Works Fund.

As amended by: Private Acts of 1979, Chapter 160

SECTION 5. That any person violating the provisions of this Act by operating a motor driven vehicle on or over the streets, roads or highways in Fayette County, being liable and without the payment of the tax herein levied, such person upon conviction thereof shall be fined not less than twenty-five dollars (\$25.00), nor more than fifty dollars (\$50.00).

Any person who knowingly files with the clerk a false affidavit shall be guilty of perjury and upon conviction thereof shall be fined not less than twenty-five dollars (\$25.00), nor more than fifty dollars (\$50.00) or imprisoned for not more than six (6) months, in the discretion of the court.

As amended by: Private Acts of 1967, Chapter 208

SECTION 6. That the provisions of this Act are hereby declared to be severable. If any of the sections, provisions, words, clauses, phrases or parts be held unconstitutional or void, the remainder of this Act shall continue in full force and effect, it being the legislative intent now and hereby declared that this Act would have been adopted even if such unconstitutional or void matter had not been included herein.

SECTION 7. That this Act shall take effect from and after its passage, the public welfare requiring it, but said Act shall not become effective until the same has been approved by a two-thirds vote of the Quarterly County Court of Fayette County at any regular or special session. The presiding officer of such body shall proclaim the approval or non-approval and certify the same to the Secretary of State.

Passed: January 13, 1963.

Private Acts of 2000 Chapter 116

SECTION 1. Upon approving the provisions of this act in accordance with the requirements of Section 7, the county commission of Fayette County hereby levies a special wheel or privilege tax in the amount of twenty-five dollars (\$25.00) for the privilege of operating upon and using the public streets, roads and highways in Fayette County, Tennessee, except city and state maintained roads and highways.

SECTION 2. Such special wheel or privilege tax shall be paid in addition to all other taxes and shall apply and be paid on each motor driven vehicle whose owner resides in Fayette County; provided, however, such tax shall not apply nor shall the same be required to be paid on farm tractors, motor bicycles and scooters. The provisions of this act shall not be construed in any manner that conflicts with the prohibitions contained within Tennessee Code Annotated, Sections 6-55-502(c) and 7-51-702.

SECTION 3. Such special wheel or privilege tax shall be collected by the county court clerk of Fayette County at the same time the clerk collects the state privilege tax for the operation of motor driven vehicles. The county court clerk of Fayette County shall not issue to any resident of the county a state license for the operation of a motor driven vehicle unless at the same time such resident shall also purchase the appropriate license as herein provided for the operation of the resident's motor driven vehicle under this act. Any person who purchases from the clerk a state license but does not pay the special wheel or privilege tax herein provided shall sign and file with the clerk an affidavit stating that he or she is not a resident of Fayette County. The payment of the license fee herein provided shall be evidenced by an emblem, sticker or receipt in the form of a decal to be appropriately displayed by affixing the same on the state license plate of such motor driven vehicle. The design of the emblem, sticker or decal shall be determined by the county commission and the expense incident thereto shall be paid from the county general funds.

The special wheel or privilege tax shall entitle the owner of a motor driven vehicle to operate the same concurrent with the state license motor vehicle privileges, and the same proportionate reduction shall be made as is now made in the case of state registration of motor driven vehicles when such motor driven vehicles are registered. The county court clerk for the services in issuing such licenses, shall be entitled to a fee of one dollar (\$1.00) for each license so issued, to be collected from the person purchasing the same, and the clerk's fee shall be in addition to the tax hereinabove provided for. Provided further, any motor driven vehicle upon which a current license fee has been paid, should such motor driven vehicle be sold, traded, demolished, destroyed or otherwise change ownership, the current license holder may obtain from the county court clerk a current replacement emblem, sticker or decal, upon the payment of a fee of one dollar (\$1.00) and the county clerk shall be entitled to such fee for the issuance of the replacement license.

The county court clerk shall report all funds collected monthly and pay the same over to the trustee of Fayette County and such funds shall be applied as follows. Such special wheel or privilege tax, when collected in the hands of the county trustee, must be allocated in the following manner:

One hundred percent (100%) of the amount so collected, excluding clerk's fees, shall be applied to the debt service fund for the retirement of debt for the construction of schools.

SECTION 5. Any person violating the provisions of this act by operating a motor driven vehicle on or over the streets, roads or highways in Fayette County, being liable and without the payment of the special wheel or privilege tax, upon conviction shall be fined not less than fifty dollars (\$50.00), nor more than one hundred dollars (\$100).

Any person who knowingly files with the clerk a false affidavit shall be guilty of perjury, and upon conviction, shall be fined not less than fifty dollars (\$50.00), nor more than one hundred dollars (\$100) or imprisoned for not more than six (6) months, in the discretion of the court.

SECTION 6. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 7. This act shall have no effect unless and until it is approved by a two-thirds (2/3) vote of the county commission of Fayette County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county commission and certified 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 as provided in Section 7.

Passed: May 15, 2000.

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

1. Private Acts of 1919, Chapter 676, granted the authority to the Quarterly County Court of Fayette County, identified by the use of the 1910 Federal Census figures, to fix the annual salary of the Tax Assessor at no less than \$1,000 and no more than \$1,500 per annum which amount, so fixed, would be paid out of the Treasury of the County.
2. Private Acts of 1927, Chapter 696, created the office of Delinquent Poll Tax Collector in Fayette County, who would be appointed by the County Judge, or Chairman, for a term of two years. The Act named T. H. Griffin as the first Delinquent Poll Tax Collector who would serve until the Judge appointed his successor at the April, 1928, term of Court. All polls not paid by May 1, 1927, and on or before March 1 of each year thereafter were delinquent and would be turned over to the Collector who would be paid seventy cents, plus the usual fee for the service of process, for each one collected. It was the duty of the Delinquent Poll Tax Collector to assess all he came across who were liable to pay. The list of delinquents would be a judgment against them on which distress warrants could be issued. The Collector shall use only the receipt books furnished by the Trustee, would not accept partial payments, and would pay over all money collected to the Trustee. The Collector could inspect all payrolls, and other records, conduct hearings and summon witnesses.
3. Private Acts of 1929, Chapter 449, amended Private Acts of 1927, Chapter 696, Section 1, above, by giving the appointing power for the Delinquent Poll Tax Collector to the Quarterly Court, instead of the County Judge, or Chairman, and by making the first appointment by the Court due in the April, 1929, term, and by adding the words "and execute" after the word "issue" in Section 4.
4. Private Acts of 1931, Chapter 223, created the office of Delinquent Poll Tax Collector in all counties with a population of no less than 22,193 nor more than 30,000, which would include Fayette County according to the 1930 Federal Census. This Act is virtually a duplicate of the 1927 Act, above, which was already in effect in Fayette County.
5. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, Section 2, above, by providing that all poll taxes not paid by May 1, 1931, or by March 1 of each year hereafter after the year in which they become due, would be turned over to the Delinquent Poll Tax Collector for collection; also, in Section 2, by stating that in every instance where it may come to the attention of the Delinquent Poll Tax Collector that any eligible male citizen, who is liable under the law for the payment of poll taxes for previous years, but was not assessed, it was the duty of the Collector to assess and collect the same.
6. Private Acts of 1931, Chapter 757, expressly repealed Private Acts of 1931, Chapter 223, above, as it was amended, in its entirety.
7. Private Acts of 1933, Chapter 706, expressly repealed Private Acts of 1919, Chapter 676, above, in its entirety.
8. Private Acts of 1951, Chapter 566, made it the duty of the Tax Assessor of Fayette County to devote his entire time to the duties of his office and to open and maintain during business hours an office in the courthouse where he would be accessible to all taxpayers. Section 2 fixed the annual salary of the Tax Assessor at \$3,600 payable in equal monthly installments out of the County Treasury on the warrant of the County Judge, or Chairman.

Taxation

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

1. Acts of 1824, Chapter 119, directed that the County Trustee of Hardeman County to pay over to the Trustee of Fayette County the amount of County taxes which had, or would thereafter be, collected by the Sheriff of Hardeman County for lands in 1824 which were lying within the county of Fayette.
2. Acts of 1825, Chapter 95, was the authority for the County Courts of Shelby County and Fayette County to lay a tax not exceeding 25 cents per 100 acres on all taxable land for the next five years for the improvement of the Wolf River as it runs through those counties. The money collected in either County was to be spent in that County. The County Courts were also enabled to appoint Commissioners to supervise the work and the expending of the funds.
3. Acts of 1829, Chapter 44, made it lawful for Fayette County Quarterly Court, a majority of the

Justices being present, to lay a tax, not to exceed the State and County tax, at the first Court each year, as long as may be necessary, to raise a fund to complete the building of a Court House in Somerville. The Sheriff shall collect the tax and pay it over to the Commissioners charged with the oversight of the Court House construction.

4. Acts of 1870, Chapter 50, was the authority for counties and cities to impose taxes for county and municipal purposes in the following manner, (1) that all taxable property shall be taxed according to its value upon the principles established in regard to State taxation, and (2) that the credit of no county, city, or town, shall be given, or loaned, to any person, firm, or corporation, except upon the consent of a majority of the Quarterly Court, or the Mayor and Aldermen, and upon an election being held wherein three-fourths of the voters approve the proposition. Several counties exempted themselves from the requirement of the three-fourths plurality in the election, stating that for the next ten years, a simple majority of the voters could validly approve. Fayette County was not an exempting county.
5. Private Acts of 1917, Chapter 596, authorized the Quarterly Court of Fayette County to levy a tax of \$4 each year on each male resident between the ages of 21 and 50 but the tax could be worked out on the county roads at a rate of 50 cents per day.
6. Private Acts of 1967, Chapter 178, amended Private Acts of 1963, Chapter 7, in Section 1 by increasing the amount of the tax from \$5 to \$10 and by deleting Section 4 which delegated this revenue to be used for the payment of teachers salaries and substituted a provision that the tax be divided one-half for teachers salaries and one-half to go to Board of Roads and Bridges for the maintenance of roads and bridges in the county.
7. Private Acts of 1967, Chapter 208, amended Private Acts of 1963, Chapter 7, by adding the provision after the second sentence in Section 3 which required an affidavit to be filed by a non-resident of the county and by adding the paragraph seen at the end of Section 5.
8. Private Acts of 1971, Chapter 120, amended Private Acts of 1963, Chapter 7, by deleting Section 4, which divided the revenue between teacher's salaries and the road department, and inserted a new Section which applied these funds to any annual deficit incurred by any hospital operated by Fayette County. Any excess over that requirement would be placed in the general fund.
9. Private Acts of 1972, Chapter 255, amended Private Acts of 1963, Chapter 7, as amended, by deleting Section 4 and inserting a new Section 4 which directed the proceeds of the wheel tax in Fayette County, when collected in the hands of the Trustee, to be applied one-half to the extent necessary to pay any annual deficit occurred in the operation of any hospital by the county and the surplus over that, if any, would be placed in the general fund, and the other one-half would go to the Road and Bridge Funds. This Act was rejected by the County Court and never became effective under the Home Rule Amendment to the Constitution.
10. Private Acts of 2003, Chapter 38, amended Private Acts of 2001, Chapter 69, relative to the Fayette County Adequate Facilities Tax. The act failed to receive local approval.

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