



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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Chapter XIII - 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 XIII - Taxation

Litigation Tax

Private Acts of 1981 Chapter 104

SECTION 1. There is hereby imposed a litigation tax on the privilege of litigating a civil or criminal action in the courts of McNairy County. The tax shall be levied on those actions and in the same amount as specified in item 60 of Tennessee Code Annotated, Section 67-4203.

SECTION 2. The litigation tax provided in Section 1 shall be collected by the clerks of the various courts in which the actions are disposed of; and such clerks shall pay over the revenue generated by such litigation taxes to the county trustee every quarter and such revenue to be paid by the tenth (10th) of the month immediately following the end of the quarter in which such collections were made by the clerks.

SECTION 3. There is hereby created a special fund to be known as the "Courthouse Improvement and Maintenance Fund". The Trustee of McNairy County shall deposit the litigation taxes collected under the provisions of this act into such fund. Such fund shall be subject to appropriations by the county legislative body for the purpose of improvements and maintenance of the McNairy County Courthouse.

SECTION 4. As used in this Act, unless the context requires otherwise: "cause of action" or "action" includes all ex parte hearings, advisory hearings and contested proceedings in the enumerated courts.

SECTION 5. If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not effect 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 6. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of McNairy 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 7. 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.

COMPILER'S NOTE: An error appears to have occurred in Section 7 where the act is said to become effective upon being approved as provided in Section 7. However, the provision for the act becoming effective occurs in Section 6.

Passed: April 16, 1981.

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

1. Acts of 1885, Chapter 141, stated in the preamble that John Kirby was tax collector for McNairy County in 1869 and obtained his releases from the County Court for all the taxes he collected. However, in the Court's Minute Book only the aggregate sum was given, nothing being itemized. The State sued and obtained a judgment for \$10,455.75 and proceeded against Kirby's sureties to collect the judgment. Kirby and his sureties are all insolvent, so, this Act releases R. F. Beard, administrator for Kirby, R. M. Thompson, J. L. W. Boatman, M. V. Peebles, and W. T. Muse of all liability on their bonds if court costs and attorney fees were paid.
2. Private Acts of 1911, Chapter 411, amended the Public Acts of 1907, Chapter 602, so as to set the salary of the County Tax Assessor for McNairy County, which was listed among many other counties doing the same thing, at \$800 annually.
3. Private Acts of 1921, Chapter 94, was carried in the Index as applying to McNairy County but the original act, Chapter 9, Private Acts of 1919, which this act amends, was passed for a county between 21,000 and 21,100 population, Federal Census of 1910, which would not include McNairy County, but would include McMinn County. The Act amended concerned the Delinquent Poll Tax

Collector.

4. Private Acts of 1921, Chapter 276, set the salary of the Tax Assessor of McNairy County at \$1,000 annually, using 1920 population figures, as full compensation for the work done which would be paid out of the county treasury. Chapter 602, Public Acts of 1907, and Chapter 411, of Private Acts of 1911, were both repealed insofar as either one might conflict with this Act.
5. Private Acts of 1929, Chapter 609, created the position of Delinquent Poll Tax Collector for McNairy County. He would be elected by the County Court initially for one year and then for two year terms thereafter. Horace G. Abernathy was named as the first Delinquent Poll Tax Collector. The person filling the job must be 21 years old, a citizen of the County for one year preceding the appointment and must enter into a \$2,000 bond. He could be removed by the County Court and was paid \$1.00 for each delinquent poll tax collected. He would have all the powers of collection now enjoyed by the Trustee. He could appoint deputies but they must be paid out of his allowances. He was authorized to examine records and payrolls in the county, to conduct hearings and summon witnesses.
6. Private Acts of 1945, Chapter 147, fixed the compensation of the Tax Assessor of McNairy County at \$1,800 per year as full compensation for his services as Tax Assessor to be paid out of the County treasury as now provided by law.
7. Private Acts of 1951, Chapter 684, set the salary of the Tax Assessor at \$2,400 a year, payable monthly out of the county treasury.
8. Private Acts of 1953, Chapter 78, amends Chapter 684, Private Acts of 1951, by raising the salary of the Tax Assessor from \$2,400 to \$3,000 annually, payable monthly.

Taxation

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

1. Acts of 1829, Chapter 110, stated that the County Court of McNairy County would at its regular meeting levy a tax, not to exceed the State and County tax, in order to use the proceeds thereof to complete the construction of the court house at Purdy. It was the duty of the Sheriff to collect this tax.
2. Public Acts of 1907, Chapter 602, provided a more just and equitable law for the assessment and collection of revenue for State, County, and municipal purposes. The Act declares which property is exempt from taxation and how assessments shall be made.
3. Private Acts of 1927, Chapter 237, amended Chapter 602, Public Acts of 1907, above, in Section 48, by using the population figures of 1920, to exempt several counties from its provisions and McNairy County was among them.
4. Private Acts of 1961, Chapter 178, set a special privilege tax, or wheel tax, of \$5.00 per year on all motor driven vehicles except tractors and motor bikes and scooters. The act applied to residents of the county only and not to state highways and roads. It would be a misdemeanor not to comply with the Act. The County Court Clerk would sell them at the same time the State tags were sold for which he would get 15 cents per tag. The funds derived would be used exclusively for educational purposes, and 30% of the total amount would be for school buses. This Act, however, was rejected by the Quarterly County Court and under the Home Rule Amendment to the Tennessee Constitution, never became a law.
5. Private Acts of 2000, Chapter 150, levied a privilege tax on the occupancy of any rooms, lodgings or accommodations furnished to transients for a consideration in McNairy County. This act was repealed by Private Acts of 2001, Chapter 41.
6. Private Acts of 1992, Chapter 221, levied a privilege tax upon motor-driven vehicles, motorcycles, and motor-driven bicycles and scooters in McNairy County. This act was repealed by Private Acts of 2013, Chapter 16.

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