



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Chapter XIII - Taxation

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Dear Reader:

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

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

Sincerely,

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](http://www.ctas.tennessee.edu)

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# Chapter XIII - Taxation

## Assessor of Property

### Private Acts of 1949 Chapter 449

**SECTION 1.** That in the counties having a population of not less than 40,300, nor more than 40,400, according to the Federal Census of 1940, 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 changes 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 section or part of any section of this Act shall be held invalid, the remainder of the Act shall not be invalidated, but shall remain in full force and effect.

**SECTION 7.** That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: April 1, 1949.

## Hotel/Motel Tax

### Private Acts of 1991 Chapter 117

**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 Maury 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, campground, tourist court, tourist cabin, motel, campspace 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.

(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, governmental entity other than the United States or any of its agencies, or any other group or combination acting as a unit.

(7) "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.

(8) "Trustee" means the county trustee of Maury County, Tennessee.

**SECTION 2.** The legislative body of Maury County is authorized to levy a privilege tax, by resolution of the county legislative body, upon the privilege of occupancy in any hotel of each transient in an amount not to exceed five percent (5%) of the rate 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 paid into the county general fund and used for industrial development, tourism promotion, county beautification, and county recreation. Actual disbursement of funds received from the tax for these purposes shall be specified by resolutions 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 the hotel and given directly or transmitted to the transient. Such tax shall be collected by such operator from the transient and remitted to the county trustee as provided in Section 5.

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, lodgings, spaces or accommodations in hotels within the county to the trustee 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 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 for remitting the tax levied by this act, the operator shall be allowed two percent (2%) of the amount of the tax due and remitted to the trustee 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.

**SECTION 6.** The trustee, or other authorized collector of the tax, 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 trustee by the operator with such number of copies thereof as the trustee 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 trustee and approved by the county legislative body prior to use. The trustee 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 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 trustee 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 twelve percent (12%) 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. 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 unlawful and shall be punishable by a civil penalty not in excess of fifty dollars (\$50.00).

**SECTION 9.** 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 trustee has the right to inspect such records at all reasonable times.

**SECTION 10.** The trustee in administering and enforcing the provisions of this act 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 trustee under authority of this act shall be refunded by the trustee. Notice of any tax paid under protest shall be given to the trustee and the resolution authorizing levy of the tax shall designate a county officer against whom suit may be brought for recovery.

**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 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 13.** This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Maury 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 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: May 30, 1991.

## New Development Privilege Tax

### Private Acts of 1991 Chapter 118

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 has constructed the SATURN automotive assembly plant in an unincorporated area of Maury County; and

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

WHEREAS, pursuant to a Payment In Lieu Of Tax (PILOT) Agreement entered into between General Motors and Maury County, the SATURN plant will make payments in lieu of property tax in an amount less than the property tax payments that would be required under the present County property tax rate of \$2.68 per \$100 of assessed valuation; and

WHEREAS, the SATURN plant is anticipated to stimulate other commercial, office, industrial and warehouse development in Maury County in the vicinity of the SATURN plant as well as in neighboring counties; and

WHEREAS, the projected non-residential development and the availability of jobs is anticipated to stimulate a significant demand for new dwelling units; and WHEREAS, in anticipation of and for the purpose of more accurately identifying the impacts of the SATURN plant and associated development on Maury County, the County retained a Consultant Team (1) to project population and employment growth in Maury County to the Year 2000 and to convert the projected population and employment forecasts into land use demand; (2) to identify the County responsibility for the provision of the additional capital facilities and improvements that would be needed as a result of such growth and to estimate the cost thereof; (3) to undertake a fiscal impact analysis to project County revenues and necessary County expenditures, given the projected growth, to the Year 2000 and to determine, at current tax and fee rates, whether revenues will be adequate to meet the projected needs; and (4) if revenues are inadequate, to explore alternative revenue sources that may now or in the future be available to increase

County revenues to fund the necessary public facilities at current service levels; and

WHEREAS, the results of the Consultant Team Report, undertaken with the assistance and cooperation of the County staff and officials, show that:

- (1) County population will be 75,400 persons in the Year 2000, an increase of 50% from 1980 to 2000; employment will reach 39,100 in the Year 2000, an increase of 63% from 1980; there will be a demand for approximately 12,000 additional dwelling units between 1985 and 2000; and new residential and non-residential development will consume an additional 5,000 acres of land in Maury County;
- (2) Projected growth and land use development will cause a demand for County provided capital facilities (schools, jail, parks, County government facilities, etc.) in the amount of approximately \$26 to \$28 million over the next 15 years;
- (3) The cost of and additional demand for public facilities as well as increased operating expenses, staff and maintenance costs will create a budget deficit which is projected to range from \$1 million to more than \$4 million per year through the Year 2000.
- (4) 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, Maury County is committed to both present and future County residents to maintaining a level of public facilities and services commensurate with that presently provided; and

WHEREAS, Maury 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 service new growth without a 50% increase in the property tax rate on existing development; and

WHEREAS, the introduction of the SATURN plant in Maury County represents both an extraordinary economic opportunity for the State of Tennessee as well as a potential economic burden on the existing residents of Maury County; and

WHEREAS, due to these unique circumstances, it is necessary and appropriate that Maury 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 Maury County; now, therefore,

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

**SECTION 1.** This Act shall be known and cited as the Maury 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" is a three (3) member board who shall have four (4) year terms. Members shall be recommended by the Administrative Committee of the County Commission and confirmed by the County Commission

As amended by: Private Acts of 2000, Chapter 123

(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 Maury 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 Maury 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 occupant, 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 room 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.
- (i) "Governing Body" means the County commission of Maury County, Tennessee.
- (j) "Nonresidential" 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, 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.
- (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, 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.
- (m) "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 necessarily limited to counties, cities, school districts and special districts, or the federal government or any agency thereof.
- (n) "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.
- (o) "Residential" means the development of any property for a dwelling unit or units.
- (p) "Subdivision Regulations" means the regulations adopted by the Maury County Regional Planning Commission pursuant to state statutory authorization on December 19, 1985, as amended, by which the County regulates the subdivision of land.
- (q) "Zoning Resolution" means the resolution adopted by the governing body pursuant to state statutory authorization on April 21, 1986, as amended, by which the County regulates the zoning, use and development of property.

**SECTION 3.** It is the intent and purpose of this Act to authorize Maury 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 Maury County, except as provided in Section 6 herein, is declared to be a privilege upon which Maury 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 nonresidential 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 years immediately preceding the date of application for a building permit.
- (e) Additional to an existing single-family dwelling which was originally completed at least one year prior to such addition.
- (f) A structure owned by a non-profit corporation which is a qualified 501(c) corporation under the Internal Revenue Code.
- (g) Permanent residential structures replacing mobile homes where the mobile home is removed within thirty 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 years.
- (h) Buildings which either have previously had a privilege tax paid upon them, or which have been continuously occupied for three years immediately preceding the date of application for a building permit, and which are moved from one site within the County to another site within the County, provided that no new building replaces the building being moved. If a building, which has been continuously occupied for three consecutive years immediately prior to the date of application for a building permit, is move to another site within the County and a new building is placed on the originating site, then the moved building will pay the privilege tax at its new site.

**SECTION 7.** For the exercise of the privilege described herein, Maury County may impose a tax on new development not to exceed fifty cents (\$.50) per gross square foot of new residential development and thirty cents (\$.30) per gross square foot of new nonresidential 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 due and 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 to the County or city official duly authorized in such jurisdiction to issue building permits or certificates of occupancy. No building permit or certificate of occupancy shall be issued until the tax is paid. If the tax is collected by the County, the County director of community development or other responsible official shall receive payment in full in cash or other negotiable instrument as specified by resolution of the County. Before issuance of the building permit or certificate of occupancy, any city shall receive a receipt from the County director of community development indicating full payment of the tax by the applicant. No building permit for development as herein defined, or certificate of occupancy if no building permit is required, shall be issued in Maury County unless the tax has been paid in full to the County.

The tax due herein is declared to be a lien against the real property upon which the development has occurred until paid unless the development occurs on real property leased at the time the tax is due and shall be superior to all other liens on such property except for property tax liens. Interest of one percent (1%) per month, and a penalty of one-half percent ( $\frac{1}{2}\%$ ) 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 County of Maury 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.** 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:

- (a) By payment of the disputed amount to Maury County and by notifying the official that the payment is made under protest; and
- (b) 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 Maury County Board of Adjustment and Appeals. Hearing shall be scheduled within forth-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 the 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 officials 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 to 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 Maury County, Tennessee, provided that an application to the Court is made within sixty (60) days of the written decision of the board.

**SECTION 11.** The authority to impose this privilege tax on new development in Maury 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 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 Maury County. This Act shall be deemed to create an additional and alternative method for Maury 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 circumstances 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 Maury County before October 1, 1991. 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 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: May 30, 1991.

## Motor Vehicle Privilege Tax

### Private Acts of 1995 Chapter 119

**SECTION 1.** For the privilege of using the public roads and highways in Maury County, Tennessee, there is levied upon motor-driven vehicles, including motorcycles and motor-driven bicycles and scooters, and upon the privilege of the operation thereof, except farm tractors, selfpropelled farm machines not usually used for operation upon public highways or roads, and motor-driven vehicles owned by any governmental agency or governmental instrumentality and except for other exemptions provided by general law, a special privilege tax for the benefit of such county. The tax shall be in the yearly amount of twenty-five dollars (\$25.00) for each such motor vehicle the owner of which resides within the county except the tax shall be in the yearly amount of ten dollars (\$10.00) for motorcycles, motor-driven bicycles and scooters. Each statelicensed antique vehicle shall have a one (1) time tax of twenty-five dollars (\$25.00). Each new

county resident shall comply with this tax within thirty (30) days after establishing residence in Maury County. The tax is levied upon and shall be paid on each taxable motor-driven vehicle whose owner resides in the county.

**SECTION 2.** The tax herein levied shall be paid to and collected by the County Clerk of Maury County, who is authorized by Tennessee Code Annotated, Section 67-4-103, to collect such privilege taxes. The County Clerk shall collect this tax at the same time he or she collects the state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this State. The County Clerk shall deduct a fee of five percent (5%) as authorized in Tennessee Code Annotated, Section 8-21-701(55), from the amount of taxes collected and paid over to the trustee monthly. The clerk shall not issue to a county resident a state license for the operation of a vehicle taxable hereunder unless at the same time the owner pays the privilege tax levied hereunder.

**SECTION 3.** Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the County Clerk, the original of which shall be kept by the owner of the motor-driven vehicle, and by a decal also issued by the county clerk, which shall be displayed by affixing the decal on and to the lower right corner of the license plate in the space provided for such decal. The design of the decal shall be determined by the County Clerk, and the decal shall be the same size as the present state renewal decal. The expense incident to the purchase of such decals herein required, as well as the expense of obtaining proper receipts and other records necessary for the performance of the duties herein incumbent upon the county clerk shall be paid from the county general fund.

**SECTION 4.** The privilege tax or wheel tax herein levied, when paid together with full, complete and explicit performance of the compliance with all applicable requirements by the owner, shall entitle the owner of the motor-driven vehicle for which such tax was paid on and which the decal has been affixed as herein provided, to operate or allow to be operated the owner's vehicle over the streets, roads, and highways in the county for a period of one (1) year, which will run concurrently with the period established for the state registration fees by Tennessee Code Annotated, Section 55-4-104.

If the wheel tax decal is sold by the County Clerk for a period of more or less than a calendar year, the tax imposed shall be proportionate to the annual tax fixed for the vehicle in the same manner as state licenses are prorated and modified in no other manner, except that the proportional tax shall be rounded off to the nearest quarter of a dollar.

**SECTION 5.** If any motor-driven vehicle for which the wheel tax has been paid and the emblem or decal issued and placed thereon, becomes unusable, obliterated, erased or defaced, or is destroyed or damaged to the extent that it can no longer be operated over the public roads, streets or highways of said county or if the owner transfers the title to the vehicle, and completely removes therefrom and destroys the decal or emblem issued for and placed thereon, and the owner makes proper application to the county clerk for the issuance of a duplicate decal to be used by the owner for the unexpired term for which the original decal was issued, and the county clerk is satisfied that the applicant is entitled to issuance of such a duplicate decal and the owner pays the county clerk the sum of four dollars (\$4.00), then the county shall issue to such owner a duplicate receipt, canceling the original receipt delivered to the owner by the County Clerk, and a duplicate decal shall be provided to be affixed as outlined above. **SECTION 6.** The proceeds of this tax shall be used only as follows:

Fifty percent (50%) to debt service for jail improvements, and after all indebtedness for jail improvements has been paid, to the general fund for jail operations.

Fifty percent (50%) to debt service for road paving projects, and after all indebtedness

for road paving projects has been paid, to the highway capital projects fund for highway and bridge capital projects.

As amended by: Private Acts of 2012, Chapter 45

**SECTION 7.** This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Legislative Body of Maury County. Its approval or nonapproval shall be proclaimed by the presiding officer of the County Legislative Body and certified to the Secretary of State.

**SECTION 8.** For the purpose of approving or rejecting the provisions of this act, it shall become 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. The date the tax shall first be collected shall be established by resolution of the Maury County Legislative Body.

Passed: May 25, 1995.

## 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 assessor in Maury County. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1911, Chapter 171, allowed the Tax Assessor to appoint two deputy tax assessors to hold their employment during the term of office of the Tax Assessor. Each Deputy would receive \$250 per year as compensation to be paid out of the County treasury. They would be responsible for discharging the duties assigned them by the Tax Assessor.
2. Private Acts of 1919, Chapter 679, amended Acts of 1907, Chapter 602, by establishing the salary of the Tax Assessor of Maury County at \$3,500, payable monthly from the County treasury. Further, the act gave the Assessor the authority to appoint such deputies as may be necessary, the compensation of the deputies to be fixed by him and paid by him from his salary. The act repealed Private Acts of 1911, Chapter 171.
3. Private Acts of 1933, Chapter 630, also amended Acts of 1907, Chapter 602, by deleting the amendment in the 1919 Act and reducing the salary of the Tax Assessor to \$2,750 annually, payable monthly from the County treasury and by providing that he would receive no other compensation. Further, the Assessor was authorized to appoint deputies and fix their compensation but the deputies would be paid out of the Assessor's salary. The act repealed Private Acts of 1919, Chapter 679, above, and Private Acts of 1911, Chapter 171, above, even though it had already been repealed. The act placed the job of making out the tax books, formerly performed by the County Court Clerks, and other tasks, upon the Tax Assessor at no additional pay.
4. Private Acts of 1937, Chapter 720, amended Private Acts of 1933, Chapter 630, by increasing the tax assessor's annual salary to \$3,000.
5. Private Acts of 1949, Chapter 623, set the salary of the Maury County Tax Assessor at \$3,600 annually, payable monthly. It required the Tax Assessor's office to be kept open to the public the same hours as other County offices and required the Tax Assessor or Deputy to be on duty during those hours. The Tax Assessor was authorized to appoint one Deputy Tax Assessor whose salary would be a sum not to exceed \$1,800. The County Court was authorized to appoint additional Deputies as needed, either part-time or full-time at a similar salary.
6. Private Acts of 1951, Chapter 289, amended Private Acts of 1949, Chapter 623 by setting the salary of the Deputy Tax Assessor at a sum not to exceed \$2,400.
7. Private Acts of 1957, Chapter 199, set the salary of the Deputy Tax Assessor at a sum not to exceed \$3,600.
8. Private Acts of 1957, Chapter 297, authorized the County Quarterly Court of Maury County to set the salary of the Tax Assessor at a sum not less than \$3,600 nor more than \$6,500.
9. Private Acts of 1971, Chapter 94, authorized the Quarterly County Court to increase the salary of the Deputy Tax Assessor by a maximum of \$250 over and above the monthly salary of the Deputy in the year 1970.

### **Taxation**

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

1. Private Acts of 1819, Chapter 103, authorized the building of a bridge across Duck River adjoining the Town of Columbia and required the County Court of Maury County to levy a tax on all taxable property sufficient to pay the installments due the bridge contractor.
2. Private Acts of 1859-60, Chapter 12, authorized the Tax Collector to appoint two deputy Tax Collectors in the same manner he was permitted to do so prior to the passage of the then recent Code.
3. Private Acts of 1859-60, Chapter 84, provided that if the Maury County Tax Collector against whom judgment had been taken by the State, would pay the interest and principal of the revenue due the State before July 1 of next year then the Attorney General would release him from the damages taken upon him. The act extended the time of payment for another year if the sureties on the Collector's bond were compelled to pay the judgment.
4. Private Acts of 1919, Chapter 693, allowed any taxpayer of any municipality in Maury County to appeal a final assessment to the State Board of Equalization which was authorized to hear and determine the complaint.
5. Public Acts of 1925, Chapter 10, amended Acts of 1907, Chapter 602, Section 48, which

compelled all taxpayers to pay their State, County, railroad, municipal, highway, school, property and poll taxes to the County Trustee, by changing the date when penalties would begin to accrue on delinquent taxes. Maury County, among others, was exempted from the amendment.

6. Public Acts of 1974, Chapter 563, amended Public Acts of 1973, Chapter 119, by making it applicable to Maury County as well as Counties with more than 600,000 population according to the 1970 Census. The original act stated that County Trustees must correct clerical errors in receiving and reporting tax payments and any differences resulting from the errors would be reported in his release list.

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