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Chapter XI - Taxation

Dear Reader:

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

Sincerely,

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Chapter XI - Taxation

Hotel/Motel Tax

Private Acts of 1989 Chapter 11

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, 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 Lauderdale County, Tennessee.

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

(8) "Clerk" means the County Clerk of Lauderdale County, Tennessee.

SECTION 2. The legislative body of Lauderdale County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient in the amount of 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 received by the county from the tax shall be designated and used for county general revenue.

SECTION 4. Such tax shall be added by each and every operator to each invoice prepared by the operator for the occupancy of his hotel and to be given directly or transmitted to the transient and shall be collected by such operator from the transient and remitted to Lauderdale County.

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 from or charged to him, 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 ordinance or 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 to the clerk in the form of a deduction in submitting his 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 or other authorized collector of the tax authorized by this act shall be responsible for the collection of such tax and shall place the proceeds of such tax in such 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 (12%) percent per annum, and shall be liable for an additional penalty of one (1%) percent 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 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 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 67-1-107, 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. Notice of any tax paid under protest shall be given to the clerk and the resolution authorizing levy of the tax shall designate a county officer against whom suit may be brought for recovery.

SECTION 11. The proceeds of the tax authorized by this act shall be allocated to and placed in the General Fund (or other fund) of Lauderdale County to be used for the purposes stated in Section 3 of this act.

SECTION 12. The tax levied pursuant to the provisions of this act shall only apply in accordance with the provisions of Tennessee Code Annotated, Section 67-4-1425.

SECTION 13. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

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

SECTION 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: February 22, 1989.

Institutional Maintenance

Private Acts of 1955 Chapter 62

SECTION 1. That the Quarterly County Court of Lauderdale County be and is hereby authorized to levy an

annual tax on every one hundred dollars' worth of property in said county not exceeding thirty cents upon the one hundred dollars' worth of property for the maintenance and operation of county institutions.

SECTION 2. That said tax is to include the ten cent levy for the Lauderdale County Hospital authorized by Chapter 257, Private Acts, 1945.

SECTION 3. That this Act shall have no effect unless the same shall have been approved by two-thirds vote of the Quarterly County Court of Lauderdale County on or before the next regular meeting of such Quarterly County Court occurring more than thirty days after its approval by the Chief Executive of this State. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or the reverse, and shall be certified by him to the Secretary of State.

Passed: February 9, 1955.

Litigation Tax

Private Acts of 1963 Chapter 265

SECTION 1. That there is hereby created the Lauderdale County Law Library and Courtroom Commission which shall be composed of five members. Two members of said Commission shall be attorneys at law appointed by the President of the Lauderdale County Bar Association for terms of two years, or until their successors are appointed. The Clerk and Master of the Chancery Court, the Clerk of the Circuit Court, and the Sheriff of Lauderdale County shall be members of the Commission. The members of the Commission shall elect from among its membership a chairman and a secretary.

The members of the Commission shall receive no compensation for their services as such.

SECTION 2. That a litigation tax of fifty cents (50¢) shall be taxed as part of the cost in all cases filed in the General Sessions Court, the Chancery Court, and the Circuit Court of Lauderdale County.

Said tax shall be collected by the Clerks of said courts and shall be paid into a separate fund, which shall be designated Law Library and Courtroom Fund. Said fund shall be maintained by the County Trustee and expenditures from said fund for the purposes herein authorized shall be made by warrants signed by the chairman and secretary of the Commission upon proper authorization by the Commission.

SECTION 3. That the Commission shall establish and maintain a Law Library for the use of the courts, judges, public officials, attorneys, and the public. The Commission shall have power to acquire by gift, purchase, loan or otherwise such codes, treatises, court reports and other books, periodicals and services which it shall deem beneficial for those persons authorized to use the same.

The Commission shall have authority to acquire in like manner furniture, equipment and supplies necessary or useful in the establishment and operation of the library.

The Commission shall make rules and regulations governing the operation and use of said library and shall be responsible for the protection and safekeeping of the library, its contents, equipment and supplies. The Commission shall have authority to exclude from using the library facilities any persons who damage the library, or its contents, or who refuse to conform with the rules and regulations promulgated.

The Commission shall have authority to expend the funds herein provided for the purpose of improving the facilities of the courtrooms in the Lauderdale County Courthouse.

SECTION 4. That the Quarterly County Court of Lauderdale shall provide suitable facilities for the housing and safekeeping of the library, its contents and equipment. The library, its contents, equipment and supplies shall be the property of Lauderdale County.

SECTION 5. That the Commission shall hold regular meetings and special meetings upon the call of the chairman. Four members shall constitute a quorum and the affirmative vote of at least three members shall be necessary for any affirmative action of the Commission. The secretary shall keep a record of the meetings, which record shall reflect all action of the Commission.

SECTION 6. That this Act shall have no effect unless the same shall be approved by a two-thirds vote of the Quarterly County Court of Lauderdale County at its next regular meeting held more than ten days after its approval by the Chief Executive of this State. Its approval or non-approval shall be proclaimed by the County Judge and shall be certified by him to the Secretary of State.

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

Passed: March 21, 1963.

Motor Vehicle Tax

Private Acts of 1969 Chapter 2

SECTION 1. That for the privilege of using the public roads and highways, except Statemaintained roads, in Lauderdale County, Tennessee, there is levied upon motor-driven vehicles and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, motorcycles, motordriven bicycles and scooters, and except all motor-driven vehicles owned by any governmental agency or governmental instrumentality, a special privilege tax for the benefit of such County, which tax shall be in addition to all other taxes, and shall be in the amount of Fifteen Dollars (\$15.00) for each such motor-driven vehicle.

This tax applies to, is a levy upon, and shall be paid on each motor-driven vehicle, the owner of which lives within, or usually stays within, or who operates such a motor-driven vehicle on, over, or upon the streets, roads, or highways of said County, State-maintained roads excluded, for a period of as many as thirty (30) days, during any year thereafter, beginning April 1st and ending the next succeeding March 31st.

It shall be and is hereby declared a misdemeanor and punishable as such for any owner of a vehicle to operate any motor-driven vehicle over the streets, roads, or highways of such County, State-maintained roads excluded, without the payment of the tax herein provided having been made as herein required, prior to such operation thereof. Provided further that nothing in this Act shall be construed as permitting and authorizing the levy of and the collection of a tax against non-residents of the County to which this Act applies and to owners of such vehicles using the streets, roads, and highways of such County, who live or reside without the bounds of said County, but who do not come within the provisions of this Act, and within a reasonable construction of the provisions hereof.

As amended by: Private Acts of 1979, Chapter 124

SECTION 2. That the tax herein levied shall be paid to and collected by the County Court Clerk of Lauderdale County, who shall collect this tax at the same time he collects the State privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this State. The Clerk of Lauderdale County shall not issue to a resident of such County, a State license for the operation of a motor-driven vehicle taxable hereunder, unless, at the same time, such owner shall purchase the license or pay the privilege tax levied hereunder, for the operation of each of his motor-driven vehicles under the provisions of this Act.

Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the Clerk, the original of which shall be kept by the owner of the motor-driven vehicle, and by a decal or emblem, also issued by the Clerk, which decal or emblem shall be displayed by affixing the same on and to the lower right-hand side of the windshield of the motor-driven vehicle for which same was issued.

The design of the decal or emblem shall be determined by the Clerk and the expense incident to the purchase thereof, as well as the expense of obtaining proper receipts and other records necessary for the performance of the duties herein and hereby incumbent upon the Clerk shall be paid from the general funds of the County.

The privilege tax or wheel tax herein and hereby levied, when paid together with full, complete, and explicit performance of and compliance with all provisions of this Act, by the owner, shall entitle the owner of the motor-driven vehicle for which said tax was paid, and on the windshield of which the decal or emblem has been affixed as herein provided, to operate this vehicle over the streets, roads, and highways of the County from April 1 of each year to the next succeeding March 31st. When a motor-driven vehicle becomes taxable under the terms and provisions of this Act, at a later date than April 1st, of each year, the same proportionate reduction shall be made as to the cost of the privilege tax or wheel tax, or the amount to be paid into the hands of the Clerk therefor, as is now made in the issuance of the privilege tax payable to the State of Tennessee and collected by the Clerk, under the provisions of the general laws of this State.

For his services in collecting the aforesaid tax, and in issuing the receipt therefor and delivering the decal or emblem to the owner, he shall be entitled to a fee of 5% (five per cent) of the proceeds. The Clerk will faithfully account for, make proper reports of, and pay over to the Trustee of the County at monthly intervals, all funds paid to and received by him for the aforesaid privilege tax, or wheel tax. It shall be and is hereby declared a misdemeanor and punishable as such for any motor-driven vehicle, taxable hereunder, to be driven or impelled over or upon the streets, roads, or highways of the County to which this Act is applicable, Statemaintained roads, excluded, without payment of this privilege tax levied hereunder and without full and complete compliance with all provisions hereof.

In the event any motor-driven vehicle for which the privilege tax or wheel tax has been paid and the emblem or decal issued and placed thereon, becomes unusable, or is destroyed or damaged to the extent that this motor-driven vehicle can no longer be operated as such, and the owner ceased to operate same

on the public streets, roads, or highways of said County, or in the event the owner transfers the title to the motor-driven vehicle, and completely removes therefrom and destroys the emblem or decal issued and placed thereon or affixed thereto, and the owner makes proper application for the issuance of a duplicate decal or emblem to be used by him on the same or on another motor-driven vehicle for the unexpired term for which the original decal or emblem was issued, and the Clerk is satisfied that this owner is entitled to the issuance of such a duplicate decal or emblem, and the owner pays into the hands of the Clerk the sum of 50 cents, the Clerk will then issue to such owner a duplicate receipt, cancelling the original receipt delivered to him by the owner, and will deliver to the owner a duplicate decal or emblem, which shall be affixed to the windshield of the motor-driven vehicle for which it is issued, as hereinabove provided, and this shall entitle the owner to drive the vehicle on the streets, roads, and highways of such County until the next following March 31st. Likewise, in the event a decal or emblem becomes obliterated, erased, or defaces [sic] or is destroyed under the provisions of this Act, and is therefore illegible and unusable by the owner, upon proper application made by the owner and filed with the Clerk, showing such circumstances and facts to be true, then the Clerk, upon receipt from the owner of 50 cents, may issue and deliver to the owner, a duplicate decal or emblem.

SECTION 3. That the proceeds of the tax herein and hereby imposed, when collected by the Clerk, and paid into the hands of the Trustee of the County, shall be used one-third (1/3) for Educational purposes, and one-third (1/3) for County road purposes, and one-third (1/3) for County General purposes.

As amended by: Private Acts of 1979, Chapter 124

SECTION 4. That it is the intent of the General Assembly of the State of Tennessee, that this Act be construed as a measure providing for additional revenue for the County affected.

SECTION 5. That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the magistrates present and constituting a quorum of the Quarterly County Court of Lauderdale County. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or disapprove the passage of this Act, and the action of the body shall be certified by him to the Secretary of State.

SECTION 6. That any person violating the provisions of this Act, or of any part thereof, shall, upon conviction, be fined not less than Five Dollars (\$5.00) nor more than Fifty Dollars (\$50.00).

SECTION 7. That the tax levied under this Chapter shall be collected for the tax year beginning April 1st, 1969, and for every year thereafter. This Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 25, 1969.

Redemption of Real Estate

Private Acts of 1959 Chapter 318

SECTION 1. That hereafter, in counties of this State having a population of not less than 25,000 nor more than 25,100 according to the Federal Census of 1950 or any subsequent Federal Census, whenever the owner of lands is in possession of the same, subject to a tax sale made to the county, such owner may petition the county court to be permitted to pay the total taxes, interests [sic], penalties, court costs, and attorneys' fees due on said lands; and if the County Judge or Chairman, together with the County Tax Assessor and the Trustess [sic] of said county agree that under the facts of the case the owner should be permitted to pay the amounts owing on any or all of the above items as a full settlement of taxes due, the County Judge or Chairman or other chief fiscal officer is authorized to execute a tax deed to the owner without any warranties.

SECTION 2. That if the County Judge or Chairman, the Tax Assessor, and the Trustee believe that the total amount of taxes, interest, penalties, court costs and attorneys' fees are so great as to be inequitable, they may agree to a compromise payment, the amount of which shall not be less than all of the county taxes in full without interest and penalty, plus all attorneys' fees, plus all of the court costs. Under this state of facts the interest and penalties may be compromised at some sum which appears equitable to said officials; and if the compromise amount herein provided for is paid, the County Judge or Chairman or other chief fiscal officer of the county shall make a deed to the owner without any warranties.

SECTION 3. That this Act shall have no effect unless the same shall have been approved by a two-thirds (2/3) vote of the Quarterly County Court or [sic] any county to which it applies on or before January 15, 1960. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or the reverse, and shall be certified by him to the Secretary of State.

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

Passed: March 17, 1959.

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 Lauderdale County Assessor.

1. Private Acts of 1921, Chapter 682, set the salary of the tax assessor in counties having a population of not less than 21,488 and not more than 21,495 (Lauderdale County's population was 21,494) at \$1,500 annually to be paid out of the county treasury on July 1 each year.
2. Private Acts of 1925, Chapter 310, amended Private Acts of 1921, Chapter 682, to raise the salary of the tax assessor from \$1,500 to \$1,600 annually, and to change the payments from July 1 to quarterly on the first Mondays in January, April, July and October. The caption of Private Acts of 1925, Chapter 310, recites population figures of 21,487 to 21,490 (which does not apply to Lauderdale County and does not agree with the figures given in the 1921 act), and the notation in the margin of the 1925 act indicates that the act applies only to Carter County. The body of the act contained no reference to population. The population figures given in the body of the 1921 act included both Lauderdale and Carter Counties.
3. Private Acts of 1929, Chapter 709, amended Private Acts of 1925, Chapter 310, to raise the salary of the tax assessor from \$1,600 to \$2,500 annually. However, the caption of this act recited population figures of 21,487 to 21,490, which affected only Carter County.
4. Private Acts of 1931, Chapter 584, amended Private Acts of 1929, Chapter 709, to authorize the Quarterly County Court to levy a tax of 5¢ per \$100 property valuation to pay the salary of the tax assessor, but again the population figures in the caption of the act applied to Carter County and not to Lauderdale County.
5. Private Acts of 1941, Chapter 258, amended Private Acts of 1929, Chapter 709, to provide a travel allowance of \$996 for the tax assessor, but again the population figures in the caption of the act applied to Carter County and not to Lauderdale County.
6. Private Acts of 1961, Chapter 115, would have required owners of real property to report to the tax assessor of Lauderdale County any improvements or demolition which increased or decreased the value of the property by \$500 or more, but the act was rejected by the Quarterly County Court and never became effective.
7. Private Acts of 1963, Chapter 271, would have authorized the Quarterly County Court to fix the salary of the tax assessor in Lauderdale County at an amount not to exceed \$6,000 annually payable in monthly installments out of the county general fund, would have required the Quarterly County Court to furnish him office space and furnishings, and would have require him to devote full time to his duties. This act was rejected by the Quarterly County Court and never became effective.
8. Private Acts of 1967-68, Chapter 468, would have required any owner of real property to obtain a building permit from the county tax assessor before making any alteration valued over \$500 to the property, and to pay a fee for the permit not exceeding \$5. This act was disapproved by the Quarterly County Court of Lauderdale County and never became law.

Taxation

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

1. Private Acts of 1857-58, Chapter 131, authorized the County Court of Lauderdale County to assess a tax upon all property and polls of the county to be applied to keeping up and repairing public roads of the county. All property and polls in incorporated towns were exempt from the road tax. The first nine sections of this act, which were all that applied to Lauderdale County, were repealed by Private Acts of 1859-60, Chapter 180.
2. Private Acts of 1921, Chapter 942, authorized the Quarterly County Court of Lauderdale County to borrow money from time to time and issue interest-bearing notes, warrants or certificates of indebtedness of the county in anticipation of taxes levied but uncollected, to temporarily finance the running expenses of the schools, the building of roads, bridges and levees, or other internal improvements. The notes, warrants or certificates were to be paid out of taxes collected for the various funds for which the funds were borrowed.

3. Private Acts of 1929, Chapter 80, created the office of Delinquent Poll Tax Collector in Lauderdale County, to be elected by the County Court for a two year term. The collector was allowed a fee of 25¢ on each tax he collected.
4. Private Acts of 1929, Chapter 497, levied a privilege tax in specified amounts on all automobiles, automobile trucks, motorcycles, and other motor driven vehicles using the public roads or highways in Lauderdale County. The act specifically taxed log wagons pulled by horses, and exempted transient vehicles. This act was repealed by Private Acts of 1933, Chapter 7.
5. Private Acts of 1929 (Ex. Sess.), Chapter 31, amended Private Acts of 1929, Chapter 497, to reduce the tax on log wagons pulled by horses, to make all trucks or other vehicles hauling logs subject to the same tax no matter how they were propelled, to reduce the fee of the County Court Clerk for collecting the tax, and to provide for proration of the tax for applicants after July 1. This act was repealed by Private Acts of 1933, Chapter 7.
6. Private Acts of 1931, Chapter 223, again created the office of Delinquent Poll Tax Collector in Lauderdale County, and in other counties having a population between 22,193 and 30,000. He was to be appointed to a two year term by the County Judge or Chairman and would be paid 70¢ for each delinquent tax collected plus the usual fee given to a constable or Trustee for collecting delinquent poll taxes. This act was repealed by Private Acts of 1931, Chapter 757.
7. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, to provide that the Delinquent Poll Tax Collector would collect back taxes from persons on the list provided by the Trustee of all those who were delinquent, plus any additional persons who came to his attention, but he would no longer be required to make an independent investigation.
8. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, and restored all acts which may have been repealed or abrogated by that act.
9. Private Acts of 1933, Chapter 7, repealed Private Acts of 1929, Chapter 497, as it had been amended.
10. Private Acts of 1957, Chapter 42, validated a tax levy made by the Quarterly County Court of Lauderdale County for the year 1956, totalling \$5.06 per \$100, to the extent that it exceeded the limitation fixed by T.C.A. § 67-1001.
11. Private Acts of 1957, Chapter 43, authorized the Quarterly County Court of Lauderdale County to levy a tax for general county purposes to be designated "County Fund," and in addition to levy special taxes for specified purposes at specified rates. General law found at T.C.A. § 67-5-102 repealed all private acts which set limitations on local property tax levies effective January 1, 1973.
12. Private Acts of 1959, Chapter 286, would have levied a wheel tax of \$5 per vehicle for the privilege of using the roads of Lauderdale County, conditioned upon the outcome of an election to be held at the request of the governing body of Lauderdale County. However, the act was never presented to the Quarterly County Court and therefore never went into effect.

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