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# Chapter XII - Taxation

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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.

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Table of Contents

<b>Chapter XII - Taxation</b> .....	<b>. 3</b>
<b>Hotel/Motel Tax</b> .....	<b>. 3</b>
<b>Private Acts of 1991 Chapter 41</b> .....	<b>. 3</b>
<b>Land Development</b> .....	<b>. 4</b>
<b>Private Acts of 2003 Chapter 21</b> .....	<b>. 4</b>
<b>Litigation Tax</b> .....	<b>. 8</b>
<b>Private Acts of 1979 Chapter 70</b> .....	<b>. 8</b>
<b>Severance Tax</b> .....	<b>. 8</b>
<b>Private Acts of 1979 Chapter 92</b> .....	<b>. 8</b>
<b>Taxation - Historical Notes</b> .....	<b>. 9</b>

# Chapter XII - Taxation

## Hotel/Motel Tax

### Private Acts of 1991 Chapter 41

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

- (1) "Clerk" means the county clerk of Hickman County, Tennessee.
- (2) "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.
- (3) "County" means Hickman County, Tennessee.
- (4) "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.
- (5) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel.
- (6) "Operator" means the person operating the hotel whether as owner, lessee or otherwise, and shall include governmental entities.
- (7) "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 unit other than the United States or any of its agencies, or any other group or combination acting as a unit.
- (8) "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.

**SECTION 2.** The legislative body of Hickman 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 retained by the county and deposited into the general fund of the county, 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 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 clerk 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 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 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 clerk 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 clerk, 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 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 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 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 clerk has the right to inspect such records at all reasonable times.

**SECTION 10.** The clerk 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.

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

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 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 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 ( $\frac{2}{3}$ ) vote of the county legislative body of Hickman 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: March 14, 1991.

## Land Development

### Private Acts of 2003 Chapter 21

**SECTION 1.** This act shall be know and may be cited as the Hickman County Land Development Privilege Tax. **SECTION 2.** As used in this act, unless a different meaning appears from the context:

- (a) "Appeals board" means the board established in Hickman County to hear appeals from the public regarding the Land Development Tax.
- (b) "Building" means any structure built for the support, shelter or enclosure of persons, chattels or movable property of any kind, which is to be used as a residence; the term includes a mobile home and those buildings identified in Section 2(f) and Section 2(l), but excludes those buildings specified in Section 6 below.
- (c) "Building inspector" means the person designated by resolution of the Governing Body of Hickman County who shall be responsible for ensuring a dwelling unit does not exceed the square footage paid for at the time of obtaining a certificate of occupancy.
- (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 Hickman County, whether by the county or by any city therein. Such certificate shall not indicate compliance with any federal, state or local building codes. (f) "Commercial" means the development of any property for the purpose of retail sales of goods and/or services.
- (g) "Development" means the construction, building, reconstruction, erection, betterment or improvement of land providing a building or structure which provides the floor area for residential, commercial or industrial use.
- (h) "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 or rooms or dwelling units which may be in the same structure; and containing independent cooking and sleeping facilities.
- (i) "Floor area" means the total of the gross horizontal area of all floors, including basements, cellars or attics which is heated and/or air conditioned living space in dwelling units, or designed to be finished into heated and/or air conditioned living space in dwelling units at a future date, or all usable square footage for commercial and industrial use, regardless of it being heated and/or air conditioned.
- (j) "General plan" means the official statement of the Hickman County Long Range Planning Committee, adopted by the Governing Body, which sets forth goals and objectives for the development of public facilities in Hickman County.
- (k) "Governing Body" means the County Commission of Hickman County.
- (l) "Industrial" means the development of any property for the purpose of manufacturing a product for retail or wholesale distribution.
- (m) "Major street or road plan" means the plan adopted by the Hickman County Highway Commission and ratified by the Governing Body of Hickman County, showing among other things, "the general location, character and extent of public ways and the removal, relocation, extension, widening, narrowing, vacating, abandonment or change of use of existing public ways...".
- (n) "New" means new to Hickman County.
- (o) "Person" means any individual, firm, copartnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate or other group or combination acting as a unit, and includes plural as well as the singular number.
- (p) "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 for persons who do not have tax-exempt status.
- (q) "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.
- (r) "Public facility or facilities" means a physical improvement undertaken by the county, including,

but not limited to, the following: roads and bridges; parks and recreational facilities; jails, workhouses and law enforcement facilities; schools; libraries; government buildings; fire stations; sanitary landfills; convenience centers; water, wastewater and drainage projects; airport facilities and other governmental capital improvements benefiting the citizens of the county and/or city.

(s) "Residential" means the development of any property for an inhabitable dwelling unit or units.

(t) "Subdivision regulations" means the regulations proposed by the Hickman County Highway Commission and adopted by the Governing Body of Hickman County, as subsequently amended, by which the County regulates the development of streets and roads in a proposed residential development.

**SECTION 3.** It is the intent and purpose of this act to authorize Hickman County to impose a tax on new residential, industrial and commercial 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 person responsible for new residential, industrial and commercial development shares in the burdens of growth by paying the person's fair share for the cost of new and expanded public facilities made necessary by such development.

**SECTION 4.** Engaging in the act of residential, commercial and industrial development within Hickman County, except as provided in Section 6 herein, is declared to be a privilege upon which Hickman 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, commercial and industrial 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 and outbuildings used for agricultural purposes.
- (d) Replacement structures for previously existing structures destroyed by fire or other disaster, natural or otherwise.
- (e) Additional to a single-family dwelling, including, but not limited to, modifying a single-wide mobile home into a double-wide mobile home.
- (f) A structure owned by a nonprofit corporation which is a qualified 501(c)3 corporation under the Internal Revenue Code.
- (g) Permanent residential structures replacing mobile homes where the mobile home is removed within thirty (30) days of the issuance of the certificate of occupancy for the permanent residential structure, provided, that the permanent structure is 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 (3) years. Any net increase in the gross square footage, however, shall be subject to the tax.
- (h) Buildings moved from one site within the County to another site within the County, without changing ownership, and provided that the tax was already paid on the structure at the initial site.

**SECTION 7.** For the exercise of the privilege described herein, Hickman County may impose a tax on new residential, industrial and commercial development, including residential, industrial and commercial development in incorporated municipalities in the County. The tax shall be an amount not to exceed one dollar (\$1.00) per gross square foot for residential development and twenty-five cents (25¢) per gross square foot for industrial and/or commercial development, or a minimum tax of fifteen hundred dollars (\$1,500), whichever is greater.

**SECTION 8.** If a residential, industrial or commercial development for which this tax has already been levied is moved or torn down and is replaced by another larger structure, only the gross square footage which has been gained by such replacement shall be taxed.

**SECTION 9.** The tax established in this act shall be collected at the time of application for a certificate of occupancy for residential, industrial and commercial development. No certificate of occupancy as herein defined shall be issued in Hickman 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.

**SECTION 10.** All tax funds collected shall be used for the purpose of providing public facilities, the need for which is reasonably related to new residential, industrial and commercial development and shall be deposited into the Adequate Facilities/Development Tax Fund.

**SECTION 11.** The authority to impose this privilege tax on new residential, industrial and commercial development in Hickman 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.**

(a) 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:

(1) By payment of the disputed amount to Hickman County and by notifying the official that the payment is made under protest.

(2) 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 Appeals Board, or any other statutorily designated board established to hear such appeals. A hearing shall be scheduled within forty-five (45) days of the written request for appeal.

(b) The Appeals Board 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 courts of the State.

(c) Hearings before the board shall proceed as follows:

(1) The building official 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 building inspector. 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 Adequate Facilities Appeals Board 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 Hickman County, Tennessee, provided, that an application to the court is made within sixty (60) days of the written decision of the board.

**SECTION 13.** The provisions of this act shall not be changed or modified, including setting the rate, raising the rate or lowering the rate without a two-thirds (2/3) majority vote of the Hickman County Legislative Body.

**SECTION 14.** 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 Hickman County.

This act shall be deemed to create an additional and alternative method for Hickman County to impose and collect taxes for the purpose of providing public facilities made necessary by new residential, industrial and commercial development in the County.

**SECTION 15.** 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 16.** This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the County Legislative Body of Hickman County before June 30, 2003. Its approval or nonapproval shall be proclaimed by the presiding officer of the County Commission and certified by such officer to the Secretary of State.

**SECTION 17.** 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 16.

Passed: March 20, 2003.

# Litigation Tax

## Private Acts of 1979 Chapter 70

**SECTION 1.** A litigation tax of ten dollars (\$10.00) shall be levied and taxed as a part of the costs in all actions in the general sessions court of Hickman County.

As amended by: Private Acts of 1982, Chapter 221

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

**SECTION 3.** This act shall have no effect unless approved by a two-thirds ( $\frac{2}{3}$ ) majority of the county legislative body of Hickman County before October 1, 1979, at a regular session or a special session called for that purpose or that and other purposes. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the secretary of state.

**SECTION 4.** For the purpose of approving or rejecting the provisions of this act it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 3.

Passed: April 9, 1979.

# Severance Tax

## Private Acts of 1979 Chapter 92

**SECTION 1.** Hickman County by resolution of its county legislative body is authorized to levy a tax on all phosphate rock, ore, or other phosphate bearing material severed from the ground within its jurisdiction. The tax shall be levied for the use and benefit of Hickman County only and all revenues collected from the tax, except deductions for administration and collection provided for herein, shall be allocated to Hickman County.

Administration and collection of this tax shall be by the county clerk of Hickman county who shall have the power to promulgate all rules and regulations necessary and reasonable for the administration of the provisions of this act.

**SECTION 2.** The rate of the tax shall be set by the county legislative body, but shall not exceed ten cents (10¢) per ton of phosphate rock, ore, or other phosphate bearing material severed from the ground in the county. Every interested owner shall be liable for this tax to the extent of his interest in such products. The owner shall become liable at the time the phosphate rock, ore, or other phosphate bearing material is severed from the earth and ready for sale, whether before processing or after processing as the case may be.

The tax is levied upon the entire production in the county regardless of the place of sale or the fact that delivery may be made outside the county. The tax shall accrue at the time the phosphate rock, ore, or other phosphate bearing material severed from the earth and in its natural or unprocessed state. The tax levied shall be a lien upon all phosphate rock, ore, or other phosphate bearing material severed in the county and upon all property from which it is severed, including but not limited to mineral rights of the producer, and such lien shall be entitled to preference over all judgments, encumbrances or liens whatsoever created.

**SECTION 3.** The tax levied by this act shall be due and payable monthly on the first day of the month next succeeding the month in which the phosphate rock, ore, or other phosphate bearing material is severed from the soil. For the purpose of ascertaining the amount of tax payable it shall be the duty of all operators in Hickman County to transmit to the county clerk on or before the fifteenth (15th) day of the month next succeeding the month in which the tax accrues, a return upon forms provided by him. The return shall show the month or period covered, the total number of tons of phosphate rock, ore, or other phosphate bearing material severed from each production unit operated, owned or controlled by the taxpayer during the period covered, the amount of the tax and such other information as the county clerk may require. The return shall be accompanied by a remittance covering the amount of tax due as computed by the taxpayer.

**SECTION 4.** The tax levied by this act shall become delinquent on the sixteenth (16th) day of the month next succeeding the month in which such tax accrues. When any operator shall fail to make any return and pay the full amount of the tax levied on or before such date there shall be imposed, in addition to



other penalties provided herein, a specific penalty in the amount of ten percent (10%) of the tax due. Whenever a penalty is imposed there shall also be added to the amount of tax and penalty due interest thereon at the rate of six percent (6%) per annum from the date due until paid. A further penalty of fifty percent (50%) of the amount due may be added if the nonpayment of the tax is due to an intent to evade payment. If the nonpayment of the tax is due to an intent to evade payment, the person liable for such payment may be restrained and enjoined from severing phosphate rock, ore, or other phosphate bearing material from a production unit from which such rock, ore, or material has been severed and sold and upon which the tax is due. Restraint proceedings shall be instituted in the name of the county by the district attorney general for Hickman County upon the request of the county clerk.

All such penalties and interest imposed by this act shall be payable to and collectible by the county clerk in the same manner as if they were a part of the tax imposed and shall be retained by the office of the county clerk to help defray the expenses of administration and collection.

Any person required by this act to make a return, pay a tax, keep records, or furnish information deemed necessary by the county clerk for the computation, assessment, or collection of the tax imposed by this act, who fails to make the return, pay the tax, keep the records, or furnish the information at the time required by law or regulation is, in addition to other penalties provided by law, guilty of a misdemeanor, and upon conviction is punishable by a fine of not more than one thousand dollars (\$1,000), or by imprisonment for not more than one (1) year or both.

Any person who wilfully or fraudulently makes and signs a return which he does not believe to be true and correct as to every material fact is guilty of a felony and subject to the penalties prescribed for perjury under the laws of this state. For purposes of this section the word "person" also includes an officer or employee of a corporation or a member or employee of a partnership who is under duty to perform the act in respect to which the violation occurs.

**SECTION 5.** When any person shall fail to file any form, statement, report or return required to be filed with the county clerk, after being given written notice of same, the clerk is authorized to determine the tax liability of such person from whatever source of information may be available to him. As assessment made by the county clerk pursuant to this authority shall be binding as if made upon the sworn statement, report or return of the person liable for the payment of such tax; and any person against whom such an assessment is lawfully made shall thereafter be estopped to dispute the accuracy thereof except upon filing a true and accurate return together with such supporting evidence as the county clerk may require indicating precisely the amount of the alleged inaccuracy.

**SECTION 6.** All revenues collected from the severance of phosphate rock, ore, or other phosphate bearing material in Hickman County less an amount of three percent (3%) of the tax and all of the penalties and interest collected, which shall be retained by the office of the county clerk and credited to its current service revenue to cover the expenses of administration and collection, shall be remitted by the county clerk to Hickman County. These revenues shall become a part of the general funds of Hickman County, subject to appropriation by the county legislative body.

Any adjustment of taxes, penalties or interest with Hickman County which is deemed necessary in order to correct any error may be made on a subsequent disbursement to that county.

**SECTION 7.** This act shall have no effect unless it is approved by a two-thirds ( $\frac{2}{3}$ ) vote of the county legislative body of Hickman County before September 1, 1979. Its approval or nonapproval shall be proclaimed by the presiding officer of the Hickman County legislative body and certified by him 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 upon being approved as provided in Section 7.

Passed: April 19, 1979.

## Taxation - Historical Notes

### Tax Assessor

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

1. Private Acts of 1911, Chapter 411, amended the 1907 general law of the state, referenced above. This act set the annual salary for the tax assessors in several counties and purportedly included the tax assessor of Hickman County at an annual salary of \$600. (There is an obvious typographical error in the population figures within the act (the range for applicability is given as

- 16,524 to 16,030, but there is a notation in the margin of the private act publication that this act was intended to apply to Hickman County).
2. Private Acts of 1917, Chapter 352, set the annual salary of the Hickman County Tax Assessor at \$600, which would be paid out of the county treasury on the warrant of the county judge or chairman on July 1 of each year.
  3. Private Acts of 1919, Chapter 643, amended Private Acts of 1917, Chapter 352, Section 1, by increasing the annual salary of the Hickman County Tax Assessor from \$600 to \$800.
  4. Private Acts of 1921, Chapter 599, was the legal authority for the justices of the peace in Hickman County (identified by the 1920 Federal Census figures) to compensate the tax assessor of the county for additional work performed in 1921 by reason of having to re-assess many parcels of property, and to appropriate money for this purpose. No such appropriation or expenditure would be made unless a majority of the justices in attendance at a regular meeting were in agreement.
  5. Private Acts of 1945, Chapter 200, set the annual salary of the Hickman County Tax Assessor at \$1,800, payable in equal monthly installments, and provided for an office in the courthouse to be furnished to the assessor. He was obligated to be available three days a week and devote his full time to the position. Before any instrument of conveyance could be registered, the same was required to be presented to the tax assessor, who was to extract and record specified information from the instrument and was authorized to collect a fee of fifty cents for doing so. The assessor was to execute a special bond not to exceed \$2,000 for the faithful accounting of fees collected. The register could not legally record any instrument until the tax assessor had certified that he had examined such deed. This act was subsequently repealed by Private Acts of 1989, Chapter 7.
  6. Private Acts of 1957, Chapter 293, amended Private Acts of 1945, Chapter 200, by adding a provision to Section 1 that the tax assessor would be reimbursed up to \$50 each month for all the expenses necessarily and legitimately incurred in assessing property in the county. These expenses were to be paid by the county judge at the time of the payment of the monthly salary. This act was repealed by the one following.
  7. Private Acts of 1967-68, Chapter 422, expressly repealed Private Acts of 1957, Chapter 293, entirely.
  8. Private Acts of 1989, Chapter 7, specifically repealed Private Acts of 1945, Chapter 200

### **Taxation**

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

1. Acts of 1817, Chapter 128, made it lawful for the justices of the peace of the counties of Davidson, Smith, Franklin, Rutherford, Maury, Lincoln, Giles, Overton, Bedford, Wilson, Hickman, Sumner, Stewart, Humphreys, Williamson, Jackson, White, Montgomery, Warren, Robertson and Dickson at the first session of each year, on the first day of the session, to levy a tax for the purpose of making additional compensation to the jurors attending the circuit courts and the county courts, a majority of the justices being present and voting therefore, but the additional compensation for the jurors could not exceed fifty cents per day.
2. Private Acts of 1822, Second Session, Chapter 138, authorized the county trustee of Dickson County to call on the county trustee of Hickman County for that part of the taxes collected by the Hickman County sheriff north of the Ross line. If the taxes were failed to be paid, a recovery could be had by a suit at law in the court of pleas and quarter sessions of either county.
3. Private Acts of 1826, Chapter 66, declared that a 50 acre tract of land entered upon by Horatio Clagett and granted by a registered grant, which said tract was presented to the Methodist Episcopal Church and included the Mount Pleasant meeting house in Hickman County was to be exempted from the imposition of state and county taxes as long as the same was used for religious purposes.
4. Acts of 1861 (Ex. Sess.), Chapter 11, stated that it appeared that a larger amount of state tax was assessed and collected in Hickman County than was authorized and sanctioned by the law, and the same was then in the hands of the collector, therefore, this act authorized the county court of Hickman County to appropriate the money collected in any manner they might deem necessary, whether to the payment of the state and county tax, or not.
5. Public Acts of 1870-71, Chapter 50, stated that the counties and cities of the State of Tennessee could impose taxes for county and municipal purposes in the following manner and upon the conditions (1) that all taxable property would be taxed according to its value upon the principles established for State taxation, and (2) that the credit of no county, or city, could be loaned to any

person, firm or corporation unless a majority of the county court, or municipal council, would first agree to submit the issue to a referendum vote wherein three-fourths of the voters vote in the affirmative to do so. Twenty-six counties exempted themselves from the requirement of the three-fourths ratification for the next ten years, but Hickman County was not one of them.

6. Private Acts of 1975, Chapter 2, levied a privilege tax or wheel tax in Hickman County. The motor vehicle tax, excepting farm vehicles, tractors, motor-driven bicycles, and governmentowned motor-driven vehicles, was \$15.00 for each motor-driven vehicle and \$7.50 for motorcycles. Anyone operating a motor-driven vehicle for as long as 30 days on the roads of the county was subject to the tax, and failure to comply therewith was a misdemeanor for which fines could be imposed. The county court clerk was to collect the tax and issue the decals which represented payment thereof. Provisions were made for the transfer of the decal from one car to another and to replace the same when it was misplaced, or stolen. The revenue from the sale of the licenses would go into the sinking fund for the amortization of outstanding bonds. The act was amended by "Special" Public Acts of 1975, Chapter 23, which narrowed the population range to which the original act was made applicable. However, the original act was rejected by the quarterly court of Hickman County and never became an effective law.
7. Private Acts of 2000, Chapter 97, levied the Hickman County Land Development Privilege Tax. This act was disapproved by the county governing body

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