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# Chapter XII - 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.

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## Chapter XII - Taxation

Most of the general law on taxation can be found in title 67 of Tennessee Code Annotated. The chief revenue source for county government is the ad valorem tax on real and personal property. The statutes dealing with the county property tax, including assessment, levy, collection, and enforcement, are found in title 67, chapter 5. Assessments are reviewed by the county board of equalization, which is covered by title 67, chapter 5, part 14. Another large source of county revenue is the local option sales tax. The authority for the local option sales tax is codified at T.C.A. title 67, chapter 6, part 7. While the property tax may be levied by the county legislative body alone, the local sales tax must be approved by the qualified voters in a referendum. Other general law granting taxing authority for counties may be found in other sections of the code. These may be found through use of the combined general index to the Tennessee Code Annotated. In some areas private acts may be used for authority to levy a tax at the county level. The revenue sources available to county governments, and the authority for such taxes and fees either in general law or private acts, are summarized in the CTAS publication County Revenue Manual.

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

1. Acts of 1797, Chapter 7, authorized the Blount County tax levies for the years of 1798 and 1799, of not more than \$.50 on each "free poll", \$1.00 on each "black poll," \$.50 on each one hundred acres of land, and \$1.00 on each town lot. This act also authorized the levy of each stud horse a tax of not more than "one quarter of the price of the season of one mare."
2. Private Acts of 1911, Chapter 71, authorized a special tax levy to be used to meet payments due on any bona fide accumulated outstanding liabilities of the county, which had been necessarily accrued in preceding years.
3. Private Acts of 1917, Chapter 632, authorized a special tax levy of not more than \$.20 on each \$100 for grading, macadamizing, and improving the public roads in Blount County.
4. Private Acts of 1919, Chapter 766, authorized a special tax levy in Blount, Loudon and Roane counties of not more than \$.20 per \$100 assessed valuation for improving roads in those counties, and connecting them with each other, to form a more uniform road system.
5. Private Acts of 1977, Chapter 103, repealed Acts of 1909, Chapter 73, which was the legal authority for the counties, whose 1900 population or subsequent population was no less than 60,000 and no more than 100,000, to levy a general property tax whose proceeds would be used to maintain free public libraries in their respective counties. Blount County was among those affected by this law but according to our information at the time of these updated issues of private acts the county court of Blount County had not acted upon this act, thus rendering the same of no effect until the court did approve of it.
6. Private Acts of 1982, Chapter 360, would have amended Private Acts of 1979, Chapter 102, by levying a privilege tax of 5% on hotel or campground by a transient, however, this act was found unconstitutional by the attorney general of the state.
7. Private Acts of 1988, Chapter 169, would have amended Private Acts of 1979, Chapter 102, printed herein, but was not ratified locally and therefore never became law.

## Assessor of Property

### Additional Duties

### Private Acts of 1921 Chapter 52

**SECTION 1.** That the County Tax Assessor in counties having a population of not more than 28,805 and not less than 28,795, according to the Federal Census of 1920 or any subsequent Federal Census, be required to establish a permanent office in the county seat of said counties.

**SEC. 2.** That before any deed or other instrument which conveys or purports to convey the title in fee simple to any real estate shall be recorded it shall be the duty of the County Tax Assessor to examine the same and ascertain if the property described in said deed or instrument has been and is correctly assessed.

**SEC. 3.** That it shall be the duty of the County Tax Assessor to countersign every such deed or instrument after having recorded the transfer upon the assessment books of the property conveyed by

said deed or instrument to the party or parties in whom the title is shown to be vested by such deed or instrument.

**SEC. 4.** That it shall be unlawful for any County Register, or Deputy County Register, to record or enter any deed or instrument coming within the provisions of Section 2 of this Act upon the records of the Register's office, or to receive such deed or instrument for the purpose of recording or entering the same upon the records, unless such deed or instrument shall have first been countersigned by the County Tax Assessor or his duly appointed deputy.

**SEC. 5.** That any County Register, or Deputy County Register, who shall be convicted of violating the provisions of Section 4 of this Act shall be fined not less than Twenty-five (\$25.00) Dollars, nor more than Fifty (\$50.00) Dollars.

**SEC. 6.** That all laws or parts of laws in conflict with this Act be and the same are hereby repealed, and this Act shall take effect January 1, 1922, the public welfare requiring it.

Passed: January 18, 1921.

## Construction - Modeling Reports

### Private Acts of 1970 Chapter 215

**SECTION 1.** Except for companies whose property is assessed by the Tennessee Public Service Commission, any owner or owners of real property in Blount County who builds, erects, constructs or remodels, or who causes or allows to be built, erected, constructed or remodeled, any building or improvements upon their real property, where such construction or remodeling has a value of or costs one thousand dollars (\$1,000.00) or more, shall make a report of the fact to the County Tax Assessor within ninety (90) days after the completion or occupation of the same, whichever occurs first, or in any event, not later than one (1) year from the date such construction or remodeling was commenced. Such reports shall be made in writing on a form or forms to be prescribed by the Tax Assessor and provided for him by the Quarterly County Court. Such forms shall be made available to the public free of charge.

**SECTION 2.** Failure to make such a report as required by this Act is a misdemeanor, punishable, upon conviction thereof, by a fine of not less than two dollars, nor more than fifty dollars (\$50.00).

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

**SECTION 4.** For the purpose of approving this Act as provided in Section 3, it shall take effect on becoming a law, the public welfare requiring it, but the other provisions of the Act shall be effective only upon being approved as provided in Section 3.

PASSED: February 3, 1970.

## Courthouse Litigation and Recording Taxes

### Private Acts of 1972 Chapter 370

**SECTION 1.** There is hereby imposed upon each case of any description filed in any of the following courts sitting in Blount County, a tax of one dollar (\$1.00), to be assessed and collected as a part of the costs of the cause: circuit court, chancery court, general sessions court, monthly county court, and city courts of Maryville, Alcoa, Friendsville, Townsend, and Rockwood.

It is hereby expressly provided that the term "case" shall include ex parte as well as adversary or contested proceedings.

**SECTION 2.** There is imposed a special privilege tax of one dollar (\$1.00) upon and with respect to each and every instrument offered for recordation in the office of the County Register of Blount County, the payment of which shall be a condition precedent to the recordation of said instrument.

**SECTION 3.** The litigation taxes provided for herein shall be collected by the clerks of the respective courts in which cases are filed, and the registration tax herein provided for shall be collected by the County Register. Each of said officials shall be accountable for and shall pay over said revenue to the County Trustee quarterly, not later than the tenth day of the month following the quarter in which collections are made.

**SECTION 4.** The Trustee shall deposit the taxes herein collected in a special fund hereby created, to be

known as the "Courthouse and Jail Fund", and shall be subject to appropriation by the quarterly county court for the purpose of renovating, remodeling, or purpose of expanding the Blount County Courthouse or Jail, or both, or the construction of an annex to either or both.

**SECTION 5.** The tax provided for herein shall expire at the conclusion of the quarter in which is paid the final costs of the construction or other work for which it is levied, and the fact of such payment shall have been certified by the County Judge to the Trustee and the respective officers charged with the collection of the respective taxes. It is hereby made the duty of the County Judge to make such certification promptly upon the discharge of all financial obligations attending such construction or other work.

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

**SECTION 7.** This act shall have no effect unless it is approved by a two-thirds ( $\frac{2}{3}$ ) vote of the Quarterly County Court of Blount County. Its approval or non-approval shall be proclaimed by the presiding officer of the court and certified by him to the Secretary of State.

**SECTION 8.** For the purpose of approving this act as provided in Section 7, it shall take effect upon becoming a law, the public welfare requiring it, but for other purposes it shall be effective only upon being approved as provided in Section 7.

Passed: April 13, 1972.

## Drug Court Program and Litigation Tax Private Acts of 1999 Chapter 56

**SECTION 1.** In addition to any other litigation tax imposed by Blount County, there is imposed an additional thirty-five dollar (\$35.00) litigation tax on each criminal case filed in General Sessions and Circuit Court for the funding of the Blount County Drug Court and the operations of the Blount County Justice Center.

**SECTION 2.** The first fifteen dollars (\$15.00) of the litigation tax imposed in Section 1 shall be deposited in a Blount County Special Revenue Fund for the use of funding the Blount County Drug Court Program. Any fund balance remaining in said fund shall be reviewed annually to determine the amounts to be used for the Drug Court Program, with the exception of the first year of which the entire amount collected of the said first fifteen dollars (\$15.00) of tax will be used solely for the Drug Court Program.

**SECTION 3.** The remaining twenty dollars (\$20.00) of the litigation tax imposed in Section 1 shall be deposited into the Blount County General Fund to offset the costs of operations of the new Blount County Justice Center.

**SECTION 4.** If the Blount County Drug Court ceases operation, the litigation tax imposed in Section 1 and any fund balance in the Special Revenue Fund will be placed in the General County Fund to offset the costs of operations of the new Blount County Justice Center.

**SECTION 5.** This act shall have no effect unless it is approved by a two-thirds ( $\frac{2}{3}$ ) vote of the Legislative Body of Blount County. Its approval or non-approval shall be proclaimed by the Presiding Officer of the Board of Commissioners of Blount County and certified to the Secretary of State.

**SECTION 6.** For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 5.

Passed: May 27, 1999.

## Highway Tax

### Private Acts of 1947 Chapter 301

**COMPILER'S NOTE:** This act has never been specifically repealed, but it appears to have been superseded by Private Acts of 1959, Chapter 265, which is the current road law of Blount County. Section 15 of the road law authorizes the quarterly county court, now county legislative body, to levy and collect taxes on all taxable property for the building and maintaining of highways and roads.

**SECTION 1.** That for the purpose of providing funds to maintain and construct roads, highways and

bridges and the purchase of tools, machinery and equipment and the hiring of labor and the purchase of materials in Counties of this State having a population of not less than 41,050 and not more than 41,150 according to the Federal Census of 1940 or any subsequent Federal Census, the Quarterly County Court of the Counties to which this Act is applicable are hereby authorized to levy and collect a tax for the constructing and maintaining of roads and highways in said Counties.

**SEC. 2.** That said tax shall be fixed and determined by the Quarterly County Court of the Counties to which this Act is applicable, and shall be a part of the tax levy of said Counties and be collected as all other taxes are collected.

**SEC. 3.** That said tax shall be levied on all the taxable property in said Counties for the purposes herein set forth, and the money so collected shall go into and become a part of the general highway funds of the Counties to which this Act is applicable.

**SEC. 4.** That the Trustee of the Counties to which this Act is applicable shall pay over to the Treasurer of any City in said Counties constructing and maintaining roads, highways and streets, the amount of said funds received from the tax hereinbefore authorized, which shall bear the same ratio to the entire amount collected from said tax as the population of said City or Cities bears to the entire population of the Counties. Provided, however, that said funds paid over to said Treasurer of said Cities shall be kept separate from all other funds and used for the purposes herein provided for said County funds to be used.

**SEC. 5.** That this Act take effect from and after its passage, the public welfare requiring it.

Passed: February 18, 1947.

## Hotel/Motel Tax

### Private Acts of 1979 Chapter 102

**Section 1.** As used in this act, unless the context requires otherwise, the following terms shall have the meanings indicated:

(a) "Alcoa" means the City of Alcoa.

(b) "Board" means the Tourism Board created pursuant to Section 9 whose purpose it shall be to promote tourism and convention business in Blount County.

(c) "Consideration" means the consideration charged, whether or not received, for the occupancy in a hotel or campground valued in money whether to be received in money, goods, labor, or otherwise, including all receipts, cash, credits, property and service 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 or received from any person.

(d) "County" means Blount County, Tennessee.

(e) "Governing body" means each of the following: County Commission of Blount County, the Board of Commissioners of the City of Alcoa and the City Council of the City of Maryville, Tennessee, and "governing bodies" means collectively all of such legislative bodies.

(f) "Hotel" means any structure, or any portion of any structure, or any campground space, which is occupied or intended or designed for occupancy by transients for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist court, tourist camp, campground, tourist cabin, motel, or any place in which rooms, lodging or accommodations are furnished to transients for consideration.

(g) "Maryville" means the City of Maryville, Tennessee.

(h) "Municipalities" means, collectively, the County, Alcoa and Maryville.

(i) "Occupancy" means the use or possession or the right to use of possession of any room, lodging, or accommodations in a hotel for a period of less than thirty (30) continuous days.

(j) "Operator" means the person operating the hotel whether as owner, lessee, or otherwise, and shall include governmental entities.

(k) "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.

(l) "Tax collection official" means the county clerk.

(m) "Tax Revenues" means all revenues allocated to the board from the privilege tax authorized to be

levied pursuant to this act.

(n) "Tourism" means the planning and conducting of programs of information and publicity designed to attract to the County tourists, visitors and other interested persons from outside the area and also encouraging and coordinating the efforts of other public and private organizations or groups of citizens to publicize the facilities and attractions of the area, and shall also include the acquisition, construction, and remodeling of facilities useful in the attraction and promoting of tourists, conventions, and recreational business

(o) "Transient" means any person who exercises occupancy or is entitled to occupancy of any rooms, lodgings, accommodations in a hotel room or campground for a period of less than thirty (30) days.

**Section 2.** The County is hereby authorized to levy a privilege tax upon the privilege of occupancy in any hotel by a transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. The rate of the tax shall be set annually before the July term by the governing body of the County, provided, however, that the board shall provide a recommendation to the County as to the amount of such tax at least twenty (20) days prior to the vote each year establishing the amount of such tax. Such tax is a privilege tax upon the transient occupying the room or space and shall be paid by such transient.

**Section 3.** The tax shall be added by each operator to each invoice prepared by the operator for the occupancy of such person's hotel. Such invoice shall be given directly or transmitted to the transient, and a copy thereof shall be filed each month by the operator and retained as provided by Section 7 hereof.

**Section 4.**

(a) The tax hereby levied shall be remitted by all operators who lease, rent, or charge for any hotel for occupancy to the county clerk not later than the twentieth (20th) day of each month next following such collection from the transient. The operator is required to collect the tax from the transient at the time of the presentation of the invoice for occupancy, whether prior to, during or after occupancy, as may be the custom of the operator. The county clerk of the County will provide a list of the operators who remit the tax levied by this act each month to the property assessor of the County for review.

(b) For the purpose of compensating the operator for the expense of accounting for and 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 county clerk in the form of a deduction in submitting such operator's report and paying the amount due by such operator, provided, however, that the amount due was not delinquent at the time of payment.

(c) For the purpose of compensating the County for collecting the tax, the tax collector official shall be allowed to retain two percent (2%) of the amount of tax remitted by an operator.

**Section 5.** 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 be added to the rent, or that, if added, any part will be refunded.

**Section 6.**

(a) Taxes collected by an operator which are not remitted to the tax collection official on or before the due dates are delinquent. An operator shall be liable for interest on such delinquent taxes from the due date at a rate of eight (8%) per annum, and in addition shall pay a penalty on such taxes of one percent (1 %) for each month or fraction thereof that such taxes are delinquent. Such interest and penalty shall become a part of the tax herein required to be remitted.

(b) Each occurrence of knowing refusal of an operator to collect or remit the tax or knowing refusal of a transient to pay the tax imposed is a separate violation of this act and may result in the imposition of a civil penalty, to be imposed separately for each violation, not to exceed fifty dollars (\$50.00) upon a finding of such knowing refusal by a court of competent jurisdiction. As used in this section, "each occurrence" means each day.

(c) Nothing in this section shall be construed to prevent the county clerk or other authorized collector of the tax from pursuing any civil remedy available to the collector by law, including issuing distress warrants and the seizure of assets, to collect any taxes due or delinquent under this act.

**Section 7.** It is the duty of every operator liable for the collection and payment 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 such tax, which records the tax collection official shall have the right to inspect at all reasonable times.

**Section 8.** In administering and enforcing the provisions of this act, the tax collection official shall have as additional power the powers and duties with respect to collection of taxes provided in Tennessee Code

Annotated, Title 67, or otherwise provided by law. Upon any claim of illegal assessment and collection, the taxpayer shall have the remedy provided in Tennessee Code Annotated, Section 67-1-911, it being the intent of this act that the provisions of law which apply to the recovery of taxes illegally assessed and collected shall apply to the tax collected under the authority of this act; provided, the tax collection official shall possess those powers and duties as provided in Tennessee Code Annotated, Section 67-1-911, with respect to adjustment and settlement with taxpayers of all the errors of taxes collected by the tax collection official under the authority of this act and to direct the refunding of same. Notice of any tax paid under protest shall be given the tax collection official, and suit for recovery shall be brought against such tax collection official.

**Section 9.** For the purposes set forth herein, including the promotion of tourism and conventions, authorization is hereby granted to establish, and there is hereby established, an entity to be known as the Smoky Mountain Tourism Board and referred to in this act as the "board". The board shall have a board of directors in which all powers of the board will be vested. The board of directors shall be comprised of ten (10) directors, who shall be selected as follows and as provided in Section 11:

1. A person who shall be either the County Mayor or a member of the governing body of the County and who shall be appointed by the governing body of the County;
2. A person who shall be appointed by the governing body of Alcoa;
3. A person who shall be appointed by the governing body of Maryville;
4. A person who shall be appointed by the board of directors of the Blount County Chamber of Commerce;
5. Two (2) persons who reside or operate a business within Alcoa, who shall be selected as provided in Section 11;
6. Two (2) persons who reside or operate a business within the City of Townsend or Walland area, who shall be selected as provided in Section 11; and
7. Two (2) persons who reside or operate a business within Maryville, who shall be selected as provided in Section 11.

The directors of the board shall serve without compensation, except for reimbursement of necessary expenses incurred by directors in performance of their duties. All directors shall be residents of Blount County.

**Section 10.** The term of each director on the board shall be for six (6) years, provided that any director shall continue to serve beyond the end of his or her term until his or her successor has been appointed, provided that the board at its first organization meeting shall establish the terms of the initial directors so that the directors serve staggered terms and an approximately equal number of directors have terms that expire in each year. The board shall provide to each governing body the initial terms assigned to each director. The term of a director is renewable, subject to reappointment as provided in Section 11.

**Section 11.** The directors selected by the municipalities pursuant to subdivisions (1), (2) or (3) of Section 9 or by the Blount County Chamber of Commerce pursuant to subdivision (4) of such Section shall become directors of the authority without any further action by the municipalities, and upon any vacancy in the office of any such director, such vacancy shall be filled by appointment of the appropriate entity. Except for the foregoing directors, the directors of the board shall be jointly elected by the governing bodies of the municipalities as provided in this Section 11. Upon the initial election of these directors, upon the appointment or reappointment of a director following the conclusion of a term in office, or upon any vacancy in term of such director, by reason of death, resignation or other cause, a membership advisory committee comprised of three (3) directors of the board shall create a list of eligible candidates (with not less than three (3) candidates on such list for each open director position) and shall submit such list to the board for consideration. When such list of eligible directors of the board is approved by resolution of the board, such list shall be submitted for consideration to the governing bodies of the municipalities in order of preference. The governing bodies of the municipalities shall appoint by resolution the director(s) from such list with each such director requiring the approval of the governing body of each municipality. If a person is chosen to fill a vacancy as a director of the board, such director shall hold office for the unexpired term with respect to which such vacancy occurred.

**Section 12 .** A majority of the whole board shall constitute a quorum for the transaction of any business. Unless a greater number or percentage is required, or otherwise by state law, the vote of a simple majority of the directors of the board present at any meeting at which a quorum is present shall be the action of the authority. To the extent permitted by applicable law, the board may permit any or all directors to participate in an annual, regular or special meeting by, or conduct the meeting through the use of, any means of communication by which all directors participating may simultaneously hear each other during the meeting. A director participating in a meeting by this means is deemed to be present in



person at the meeting.

**Section 13.** Public notice of all meetings, whether annual, regular or special, of the board, shall be given in accordance with the open meetings law compiled in Tennessee Code Annotated, title 8, chapter 44.

**Section 14.** The officers of the board shall consist of a Chairman, Vice Chairman, Secretary, Treasurer, and such other officers as the board shall from time to time deem necessary or desirable. The offices of Secretary and Treasurer may be held by the same person.

**Section 15.** The initial officers of the board shall be elected by the board of directors at its first meeting following the appointment of the directors as provided in this act or as soon thereafter as may be convenient. Each initial officer shall hold office until the first annual meeting of the board, which shall be held in January 2013, and thereafter until his or her successor has been duly elected and qualified. Subsequent officers of the board shall be elected at the annual meeting of the board. Each such officer shall be elected for a one-year term but shall continue to hold office until his or her successor has been duly elected and qualified. The annual meeting of the board shall be held in January of each year.

**Section 16.** The Chairman shall preside at all meetings of the directors, discharge all the duties which devolve upon a presiding officer, and perform such other duties as may be prescribed by the board.

**Section 17.** The Vice-Chairman shall perform such duties as may be assigned to him or her. In the case of the death, disability or absence of the Chairman, the Vice Chairman shall perform and be vested with all the duties and powers of the Chairman. The Secretary shall keep the record of the minutes of the proceedings in each meeting and shall have custody of all books, records, and papers of the board, except such as shall be in charge of the Treasurer or such other person or persons authorized to have custody and possession thereof by a resolution of the board. The Treasurer shall keep account of all money received and disbursed and shall deposit same with a bank or trust company which is a member of the Federal Deposit Insurance Corporation.

**Section 18.** Other officers shall perform such duties as shall be designated by the board.

**Section 19.** Each of such officers may be removed at any time by the affirmative vote of a majority of the whole board.

**Section 20.** The proceeds from the tax levied herein (after the deductions provided in Section 4) shall be apportioned and distributed by the county trustee as follows on at least a monthly basis:

(a) Fifty (50%) percent of the proceeds of the tax shall be distributed to the board to be used for any purpose of the board including the promotion of tourism, the maintenance, staffing and supplying of public visitor centers in the County, and the undertaking of any projects, including the financing thereof;

(b) Thirty (30%) percent of the proceeds of the tax shall be deposited in the general fund of the County; and

(c) Twenty (20%) percent of the tax shall be distributed to the board and shall be used by the board to pay the cost of that certain parcel of property to be acquired by the board located directly adjacent to the existing Townsend Visitors Center located at 7906 East Lamar Alexander Parkway. Once all costs relating to the acquisition of such property are fully paid, then seventy (70%) percent of the proceeds from the tax levied herein shall be apportioned to the board and used as provided in subsection (a), above.

**Section 21.** The tax collected by the tax collection official shall be remitted to the county trustee and distributed by the trustee in accordance with the terms of this act and the laws of the state of Tennessee.

**Section 22.** The privilege tax levied by this act shall be in addition to all other taxes levied or authorized to be levied whether in the form of excise, license, or privilege taxes, and shall be in addition to all other fees and taxes now levied or authorized to be levied.

**Section 23.** The board created by this act may become the initial board of a Tourism Development Authority if the municipalities create a Tourism Development Authority as provided by general law and upon approval of all creating municipalities at which point the board created pursuant to this act shall terminate and then the existing terms of office of each particular board member shall remain until the expiration of each board member's term of office. In addition:

1. All duties and responsibilities of the board shall be transferred to the Tourism Authority.
2. All documents in the possession of the board shall be transferred to and remain in the custody of the Tourism Development Authority.
3. All leases, contracts and contract rights and responsibilities in existence with the board with respect to the duties transferred shall be preserved and transferred to the Tourism Development Authority.
4. All assets, liabilities, properties and obligations of the board with respect to the duties transferred

shall become the assets, liabilities, properties and obligations of the Tourism Development Authority.

**Section 24.** 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.

Passed: April 30, 1979

**COMPILER'S NOTE:** Private Act of 2012, Chapter 63 amended Private Acts of 1979, Chapter 102; as amended by Private Acts of 1983, Chapter 23; Private Acts of 1988, Chapter 181; Private Acts of 1993, Chapter 26; Private Acts of 2003, Chapter 17; and Private Acts of 2009, Chapter 15 by repealing and replacing all previous sections in their entirety.

## Taxation - Historical Notes

### Taxation

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

1. Acts of 1797, Chapter 7, authorized the Blount County tax levies for the years of 1798 and 1799, of not more than \$.50 on each "free poll", \$1.00 on each "black poll," \$.50 on each one hundred acres of land, and \$1.00 on each town lot. This act also authorized the levy of each stud horse a tax of not more than "one quarter of the price of the season of one mare."
2. Private Acts of 1911, Chapter 71, authorized a special tax levy to be used to meet payments due on any bona fide accumulated outstanding liabilities of the county, which had been necessarily accrued in preceding years.
3. Private Acts of 1917, Chapter 632, authorized a special tax levy of not more than \$.20 on each \$100 for grading, macadamizing, and improving the public roads in Blount County.
4. Private Acts of 1919, Chapter 766, authorized a special tax levy in Blount, Loudon and Roane counties of not more than \$.20 per \$100 assessed valuation for improving roads in those counties, and connecting them with each other, to form a more uniform road system.
5. Private Acts of 1977, Chapter 103, repealed Acts of 1909, Chapter 73, which was the legal authority for the counties, whose 1900 population or subsequent population was no less than 60,000 and no more than 100,000, to levy a general property tax whose proceeds would be used to maintain free public libraries in their respective counties. Blount County was among those affected by this law but according to our information at the time of these updated issues of private acts the county court of Blount County had not acted upon this act, thus rendering the same of no effect until the court did approve of it.
6. Private Acts of 1982, Chapter 360, would have amended Private Acts of 1979, Chapter 102, by levying a privilege tax of 5% on hotel or campground by a transient, however, this act was found unconstitutional by the attorney general of the state.
7. Private Acts of 1988, Chapter 169, would have amended Private Acts of 1979, Chapter 102, printed herein, but was not ratified locally and therefore never became law.

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

1. Public Acts of 1857-58, Chapter 40, allowed Spencer Henry, the tax collector of Blount County, the further time of one year to collect the railroad taxes due for the years 1855 and 1856.
2. Public Acts of 1857-58, Chapter 65, authorized the county court of Blount County to levy one-fourth in amount of the state tax upon privileges, merchants and druggists.
3. Private Acts of 1859-60, Chapter 51, was another act for the relief of Spencer Henry, this one allowing him to receive \$70.61 for taxes in 1856 and 1857 which had been wrongfully paid over to the comptroller.
4. Private Acts of 1919, Chapter 522, provided that the tax levied and collected under Public Acts of 1899, Chapter 279, entitled, "An Act to empower the County Courts to provide for establishing County High Schools to levy taxes and make appropriations for their support; to appoint County Boards of Education for managing them," in Blount County be apportioned so that any municipal

corporation within the county shall receive a pro rata of said tax

5. Private Acts of 1921, Chapter 65, authorized the quarterly county court to fix the annual salary of the tax assessor, at an amount of not more than \$2,500.
6. Private Acts of 1923, Chapter 576, also authorized the Blount County Quarterly County Court to set the annual salary of the tax assessor, at an amount of not more than \$3,200.
7. Private Acts of 1923, Chapter 676, created the office of delinquent poll tax collector for Blount County.
8. Private Acts of 1925, Chapter 163, as amended by Private Acts of 1929, Chapter 174, Private Acts of 1933, Chapters 265 and 546, Private Acts of 1935, Chapter 153, Private Acts of 1939, Chapter 307, Private Acts of 1943, Chapter 182, Private Acts of 1951, Chapter 705, Private Acts of 1957, Chapters 290 and 341, relative to the compensation of the assessor of property and the employment and salaries of deputy tax assessors. These private acts have been superseded by the general law codified at T.C.A. § 67-1-501 et seq.
9. Private Acts of 1929, Chapter 174, was an amendment to Private Acts of 1925, Chapter 163, which provided that the tax assessor could appoint additional deputies, but the total amount of compensation for those additional deputies could not exceed \$1,000 annually. This amendatory act was itself amended by Private Acts of 1933, Chapter 265, which reduced the total amount to be expended annually on deputy tax assessors' salaries to \$600. Both of these acts were repealed by Private Acts of 1933, Chapter 885.
10. Private Acts of 1961, Chapter 322, was an attempt to require all owners of real property to report to the assessor of property any construction or remodeling project of more than \$1,000 within ninety days after completion of the project or occupancy of the building. This act was not ratified by the quarterly county court and never became an operative law.

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