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Chapter XII - Taxation

Dear Reader:

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

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

Sincerely,

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Chapter XII - Taxation

Assessor of Property

Private Acts of 1947 Chapter 702

SECTION 1. That it shall be the duty of the Tax Assessor in all Counties within the State of Tennessee, having a population of not less than Twenty-eight Thousand Four Hundred Ninety-eight (28,498) nor more than Twenty-eight Thousand Five Hundred Three (28,503) inhabitants by the Federal Census of 1940, or any subsequent Federal Census, to maintain and keep open an office in the Courthouse of such County, during legal hours, where the Tax Assessor or his qualified deputy will be present for the purpose of discharging the duties of his office, and especially to note the change in ownership of real estate before the registration of any deed conveying real estate in such Counties.

SECTION 2. That before the registration of any deed conveying real estate in Counties coming under the provisions of this Act, it shall be the duty of the owner of the same under said deed to present the deed to the Tax Assessor at his office so that said real estate may be assessed for taxes in the name of the new owner. The Tax Assessor or his deputy shall note the change in ownership of such real estate on the Tax Assessment Books of such Counties, and shall write or stamp on said deed that such transfer has been made so as to give notice to the County Register that this Act has been complied with and said deed may be registered.

SECTION 3. That it shall be the duty of the Quarterly County Court in all Counties coming under the provisions of this Act to furnish the Tax Assessor a desk and office in the Courthouse, together with all necessary files, record books, assessment books and office supplies for the proper conduct of the office of Tax Assessor.

SECTION 4. That the Tax Assessors of all Counties falling within the provisions of the Act are hereby authorized to appoint one or more deputy tax assessors, whose duties are to work under and by direction of the County Tax Assessor, but the salary and expense of said deputy assessors shall be borne and paid for by the County Tax Assessor out of his compensation as County Tax Assessor hereinafter provided for.

SECTION 5. That the compensation of the Tax Assessor be and the same is hereby fixed at the sum of Four Thousand Five Hundred Dollars (\$4,500.00) per annum to be paid out of the general funds of their respective Counties on warrants issued by the County Judge or Chairman thereof, payable in equal monthly installments to such Tax Assessor. In addition to such salary, such Tax Assessor shall be entitled to and receive a total of Thirty-five Hundred Dollars (\$3,500.00) per annum for automobile and other travel expenses, payable and to be paid in the same manner as his salary is paid. Provided however, that from and after the first day of September, 1968, the compensation of the Tax Assessor be and the same is hereby fixed at the sum of Eight Thousand Two Hundred Fifty Dollars (\$8,250.00) per annum to be paid out of the general fund of their respective Counties on warrants issued by the County Judge or Chairman thereof, payable in equal monthly installments to such Tax Assessor, and such salary shall be in lieu of any and all compensation of said office, including any travel allowances heretofore allowed.

As amended by:

Private Acts of 1953, Chapter 375

Private Acts of 1965, Chapter 260

SECTION 6. That all laws or parts of laws in conflict with the provisions of this Act be, and the same are hereby repealed.

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

Passed: March 11, 1947.

Building Permits

Private Acts of 1975 Chapter 123

SECTION 1. No person shall erect or have erected, constructed, or reconstructed, any building or structure in Bradley County; or no person shall alter or have altered any existing building or structure in Bradley County, where the value of such alteration will exceed the sum of two thousand dollars (\$2,000.00) without first applying to the Assessor of Property of Bradley County for a building permit for such erection, construction, reconstruction, or alteration. As used in this Act, "building or structure" includes any mobile home, modular structure, or manufactured structure.

Such application shall be in a form to be prescribed by the Assessor of property and shall contain the

following information: (1) whether the proposed work is to be new construction or the alteration of an existing structure; (2) the location or address of the proposed construction or alteration; (3) the identity of the owner or owners of the premises; (4) the estimated cost of the completed structure in the case of new construction, or in the case of alteration of an existing structure, the estimated value of such structure before and after such alteration; and (5) such other information as the Assessor shall prescribe.

Upon proper application, duly filed, the Assessor shall then issue a building permit and shall take note of the fact of such erection, construction, reconstruction or alteration for his tax records.

No new or additional property tax shall be assessed against such premises unless and until the same are completed to the extent that they are habitable or may be put to use. However, in the case of the alteration of an existing structure not theretofore on the tax books of the county, or against which no property tax has been assessed, the Assessor is not precluded from assessing such structure at its value before such alteration is completed and subsequently increasing the assessment upon completion of such alteration, so as to include the value thereof within the current taxable year.

SECTION 2. This Act shall not apply to the erection, construction, reconstruction, or alteration of buildings or other structures in cities requiring permits for the same, providing that copies of such permits are made available to the office of the County Assessor of Property.

SECTION 3. The Assessor of Property shall collect a fee for the issuance of each building permit. The amount of the fee is to be set by resolution of the Quarterly Court of Bradley County and is not to exceed five dollars (\$5.00). The Assessor shall make monthly reports and pay over to the County Trustee all funds received for such permits. The proceeds of the building permit fee shall be deposited in the General Funds of Bradley County. The expenses incident to this Act shall be paid out of the General Funds of the County.

SECTION 4. No electric, gas, or water service shall be provided for any building or other structure to which this Act applies until the building permit as required herein has been obtained, and it shall be unlawful for any person, corporation, municipality, co-operative or other agency to make, assist in making or permit to be made any connection which provides such electric, gas or water service until the required permit has been obtained.

SECTION 5. Any violation of any of the provisions of this Act shall be punishable upon conviction thereof by a fine of not less than twenty-five dollars (\$25.00) nor more than fifty dollars (\$50.00).

SECTION 6. This Act shall have no effect unless the same shall have been approved by two-thirds (2/3) vote of the next regular meeting of the Quarterly County Court of Bradley County thirty (30) 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 Quarterly County Court and shall be certified by him to the Secretary of State.

SECTION 7. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 6.

Passed: May 5, 1975.

Deputy Assessor

Private Acts of 1957 Chapter 208

SECTION 1. That in counties of this State having a population of not less than 32,300 nor more than 32,400 by the Federal Census of 1950, or any subsequent Federal Census, the County Tax Assessor is hereby authorized to appoint a Deputy Assessor who shall hold at the pleasure of the Tax Assessor. The Compensation of the Deputy Tax Assessor shall be determined by the Quarterly County Court of Bradley County, but in no case shall exceed Five Thousand Dollars (\$5,000.00) from the County Treasury and he shall perform such duties in connection with the assessment of taxes and preparation of the tax books as may be assigned to him by the Tax Assessor.

As amended by: Private Acts of 1967, Chapter 428

SECTION 2. That this Act shall be void and of no effect unless within 6 months from the date of final legislative action thereon, the same shall be ratified by a two-thirds majority of the Quarterly County Court of Counties to which its provisions may apply. The action of such Quarterly County Court shall be certified to the Secretary of State by the Clerk thereof.

SECTION 3. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 12, 1957.

Hotel/Motel Tax

Private Acts of 1991 Chapter 19

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

- (1) "Consideration" means the consideration charged, whether or not received, for the occupancy in a hotel valued in money whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the person is complimentary from the operator and no consideration is charge to or received from any person.
- (2) "County" means Bradley County, Tennessee.
- (3) "Hotel" means any structure or space, or any portion thereof, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any motel, inn, tourist camp, tourist court, tourist cabin, motel or any place in which rooms, lodging or accommodations are furnished to transients for a consideration.
- (4) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel.
- (5) "Operator" means the person operating the hotel whether as owner, lessee or otherwise.
- (6) "Person" means any individual, firm, partnerships, 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.
- (7) "Tax collection official" means the county clerk of Bradley County, Tennessee.
- (8) "transient" means any person who exercised 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 Bradley County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient in the amount of seven percent (7%) of the consideration 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.

As amended by: Private Acts of 2004, Chapter 66
Private Acts of 2016, Chapter 39

SECTION 3. The proceeds received by the county from the tax shall be retained by the county and allocated as follows:

- (1) Eighty percent (80%) for tourism and economic development in the county; and
- (2) Twenty percent (20%) for the county general fund.

As amended by: Private Acts of 2004, Chapter 66
Private Acts of 2016, Chapter 39

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 Bradley 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 or charged and the operator shall receive credit for the amount of such tax if previously paid or reported tot he county.

SECTION 5. 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 tax collection official; 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 tot he county entitled to such tax shall be that of the operator.

SECTION 6. The tax collection official shall be responsible for the collection of such tax. A monthly tax return shall be filed under oath with the tax collection official by the operator with such number of copies thereof as the tax collection official 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 tax collection official and approved by the county legislative body prior to use. The tax collection official 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 tax collection official 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 record necessary to determine the amount of tax due and payable to the county. The tax collection official has the right to inspect such records at all reasonable times.

SECTION 10. The tax collection official in administering and enforcing the provisions of this act has as additional powers, those powers and duties with respect to collection 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 tax collection official is entitled to retain as a commission one percent (1%) 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 tax collection official under authority of this act shall be refunded by the tax collection official.

Notice of any tax paid under protest shall be given to the tax collection official 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 circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 13. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Bradley 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 rejection 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: February 21, 1991.

Poor Persons Tax

Private Acts of 1935 Chapter 705

SECTION 1. That the Quarterly County Court of any County in Tennessee, having a population of not less than 22,860, nor more than 23,000 under the Federal Census of the year 1930, or any subsequent

Federal Census, be and is hereby authorized and empowered to levy and assess a tax of not more than Twenty-five Cents upon each one hundred dollars worth of taxable property in said County. Said tax may be levied at any Quarterly Session of said Court during the year 1935 and not later than the July Quarterly Session, and at each Quarterly Session of April or July of each year thereafter.

As amended by: Private Acts of 1949, Chapter 738

SECTION 2. That said taxes are cumulative and in addition to any other taxes that the Quarterly County Court of said County is now or may hereafter by authorized to levy and collect, and the tax authorized in Section 1 hereof shall not be computed in determining the amount of taxes said County Court may under other laws be now or hereafter authorized to levy.

SECTION 3. That said taxes shall be collected by the Trustee of said County in the same manner and subject to the same penalties for non-payment as is now provided for the collection of State and General County Tax, and shall be disbursed on the warrant of the County Judge or Chairman for the purpose hereinafter enumerated in the same way as the general County tax is now disbursed.

SECTION 4. That said tax provided for in Section 1 hereof, shall be applied for the purpose of maintaining, caring for and burial of the poor of said County; maintaining and caring for the poor insane of said County; and defraying any and all expenses incurred in caring for poor persons afflicted with contagious diseases and enforcement of quarantine therefor in said County, as the County Court may at any regular Session direct or determine.

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

Passed: April 22, 1935.

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 Bradley County Assessor.

1. Acts of 1907, Chapter 602, was a general state law regulating the business of Tax Assessors in the State, the 9th Section of which prescribed the term, provided for the filling of vacancies, abolished the positions of District Tax Assessors, and allowed the Quarterly Court of the county to set the bond and fix the salary of Tax Assessors.
2. Private Acts of 1929, Chapter 280, provided that in Bradley County (identified by the 1920 Federal Census figures) the Tax Assessor would receive for services rendered the sum of \$2,500 annually which would be paid on the warrant of the County Judge out of regular county funds each month.
3. Private Acts of 1931, Chapter 704, made it the duty and obligation of the Bradley County Tax Assessor to keep an office open on each Saturday morning at the courthouse during reasonable hours at which the Tax Assessor, or his Deputy, would be on hand to discharge all the duties of that office. The Quarterly Court was directed to furnish an office and equipment to the Tax Assessor for the above stated purposes. The Tax Assessor was required to make a copy of all conveyances and transactions which took place each week in the Register's office of the county. All the assessment books would be made up in and issued from this office. Any deputies hired to assist in this work must be paid out of the salary of the Tax Assessor which would not be less than \$2,500 nor more than \$3,500 each year, the same to be determined by the Quarterly Court.

Taxation

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

1. Acts of 1870, Chapter 50, was the legal authority for the counties and the cities of Tennessee to levy a tax for county and city purposes in the following manner and upon these conditions, (1) that all taxable property would be taxed according to its value and upon the principles established for State taxation, and (2) that the credit of no county, or city, could be given, or loaned, to any person, firm, or corporation, unless a majority of the Quarterly Court or Council, first agree to submit the issue to a referendum election wherein the same must be approved by a three-fourths' vote of the people. Several counties exempted themselves from the requirement of the three-fourths' approval, substituting a simple majority for the next ten years, but Bradley was not in their number.
2. Private Acts of 1919, Chapter 78, was the enabling legislation for the Quarterly Court of Bradley

County to levy a tax of 75 cents per \$100 property valuation, or at any rate less than that, for the purpose of supporting, carrying on, and maintaining the public schools of Bradley County.

3. Private Acts of 1925, Chapter 570, amended the above act to provide that it should apply only to grammar and elementary schools.
4. Private Acts of 1931, Chapter 223, created the office of Delinquent Poll Tax Collector in all counties having a population of no less than 22,193 and no more than 30,000 according to the 1930 Federal Census, who would be appointed for two years by the County Judge. All poll taxes not paid on or before May 1, 1931, and by March 1 thereafter were declared to be delinquent. Those who had not paid would be compiled in a list by the County Trustee and the list would be delivered to the Delinquent Poll Tax Collector by the Trustee, who would be paid 70 cents for each one collected plus the normal cost for serving process. The appearance of one's name on the Trustee's list was sufficient cause for a distress warrant to issue and the property of that person be levied on or his salary garnisheed. The collector was limited in the use of receipt books to those only which were furnished to him by the Trustee. The collector could examine the records of companies, private and public, conduct hearings and summon witnesses. The collector must also be sworn to office and bonded before entering upon his duties. This Act was repealed by Private Acts of 1931, Chapter 757.
5. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, by adding a provision that all poll taxes not paid by May 1, 1931, and by March 1, of the year following the due year, were to be declared delinquent. Section 3 was changed so that the Collector was required to proceed against anyone he knew to be delinquent whether their name appeared on the list, or not.
6. Private Acts of 1931, Chapter 612, was the authority for the Quarterly Court of Bradley County, and several other counties, all identified by the citation of population figures, to levy and collect a tax on all the real and personal property and ad valorem in the said counties, when an appropriate order was made by the Quarterly Court authorizing such levy, for county purposes which tax was not to exceed 30 cents per \$100 of property valuation.
7. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223 as amended in its entirety.
8. Private Acts of 1947, Chapter 540, was the legislative authority for the Bradley County Quarterly Court to levy a tax not to exceed 90 cents per \$100 property valuation for general county purposes.
9. Private Acts of 1980, Chapter 205, created a litigation tax for Bradley County.
10. Private Acts of 1989, Chapter 97, amended Chapter 205 of the Private Acts of 1980 by deleting from Section 1 the language "ten dollars (\$10.00)" and substituting the language "fifteen dollars (\$15.00)".
11. Private Acts of 1991, Chapter 57, repealed Chapter 205 of the Private Acts of 1980, as amended by Chapter 97 of the Private Acts of 1989.

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