



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

November 19, 2024

Chapter XIII - 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 XIII - Taxation

Board of Equalization

Private Acts of 1935 Chapter 241

SECTION 1. That in all counties of this State, having a population of not less than 29,215, nor more than 29,223 inhabitants, according to the Federal Census of 1930, or of any subsequent Federal Census, the County Board of Equalizers, (County Equalization Board), as now required and provided by the Public Laws of this State, 1932 Official Code, Section 1419, et. seq., shall be elected by the legal voters of such counties, at the regular August Elections for the election of officers for such counties, beginning with the General County Election in August, 1952, and every four years thereafter, except as hereinafter provided.

As amended by: Private Acts of 1951, Chapter 715

SECTION 2. That the quarterly county courts of said counties shall not elect the County Board of Equalizers (County Equalization Board), nor shall they fill any vacancies in said Board at their April, 1935, session of Court, and in lieu thereof, the following named citizens, taxpayers and freeholders are here designated as the County Board of Equalizers (County Equalization Board), in each and all of said counties to take office when the present members of the County Board of Equalizers' (County Equalization Board) terms expire:

J. A. B. Smith
James N. Julian
John W. Peoples
Frank Edens
James Hyder

SECTION 3. That all existing laws pertaining to and applicable to such General August Elections for county officers shall be applicable to and govern the election of the County Board of Equalizers (County Equalization Board) and each member thereof.

SECTION 4. That nothing herein shall in any way interfere with the term of any member of said Board, which does not expire on or before the first day in June, 1935, if such there be, as such members whose term or terms do not expire on or before the first day in June, 1935, shall hold office until the first Monday in September, 1936, when their successor or successors elected at the August, 1936, election shall take office.

As amended by: Private Acts of 1935, Chapter 775

SECTION 5. That all of the parties hereinbefore designated as the County Board of Equalizers (County Equalization Board) shall hold office until the first day in September, 1936, when they shall be succeeded by a Board elected by the legal voters in the General August Election, 1936, as hereinbefore provided for.

As amended by: Private Acts of 1935, Chapter 775

SECTION 6. That said County Board of Equalizers (County Equalization Board) shall be composed of five (5) freeholders and taxpayers from the different sections of the county. The boundaries of the five Equalization Districts shall be as follows:

Equalization District No. 1. The boundaries of Equalization District No. 1 shall be comprised of Magisterial Districts Nos. Two (2) and Three (3), and part of the Fourth (4th) Magisterial District of said County, which districts are contiguous. The part of the 4th Magisterial District, to wit:

Beginning on the Unicoi County - Carter County boundary, a point 500 feet West of the Scioto Road, thence a first call and at all times parallel to the Scioto Road, a distance of four (4) miles, more or less, to the top of Greer Mountain; thence easterly with the top of Greer Mountain; as it meanders, and down same to a bridge approximately 1/2 mile North of the Old Upper Gap Creek School, on the Gap Creek Road, in an Eastern direction; thence continuing in an Eastern direction a direct line with Gap Creek Mountain to the boundary of Magisterial Districts 3 and 4, at a point 1/2 mile North of the Upper Gap Creek Road; thence a direct line with Magisterial Districts 3 and 4 in a Southwestern direction to the Unicoi County - Carter County line; thence in a Western direction with the Unicoi County - Carter line to the Beginning corner.

Equalization District No. 2. Equalization District No. 2 shall be comprised of Magisterial Districts Nos. 1, 6 and 15, and which Districts are contiguous.

Equalization District No. 3. Equalization District No. 3 shall be comprised of Magisterial Districts Nos. 5, 7, 11 and the balance of the 4th Magisterial District not contained in Equalization District No. 1 above, which Magisterial Districts are contiguous.

Equalization District No. 4. Equalization District No. 4 shall be comprised of Magisterial Districts Nos. 9, 10, and 13, and which Magisterial Districts are contiguous.

Equalization District No. 5. Equalization District No. 5 shall be comprised of Magisterial Districts 8, 12 and 14, and which Magisterial Districts are contiguous.

Each of the five (5) members of the Equalization Board shall reside in the Equalization District that he represents. Provided, however, that no member currently holding a seat on the Equalization Board shall lose his seat due to the fact that he resides outside his district according to the equalization district boundaries established under this act. Any member of the Equalization Board currently in office who, because of a change in district boundaries, resides outside the district he represents, shall retain his seat and continue to represent the district for which he was elected for the remainder of his term. All future and successive members of the Equalization Board shall reside in the Equalization District which they represent. Each member of the Equalization Board shall be a citizen of the county for not less than six (6) years and shall be qualified as provided by existing law.

As amended by: Private Acts of 1935, Chapter 775
Private Acts of 1974, Chapter 240

SECTION 7. That from and after the first Monday in September, 1936, the members of said County Board of Equalizers (County Equalization Board) shall serve for a term of two years.

SECTION 8. That if a vacancy or vacancies shall occur on said Board between said election, then such vacancy or vacancies shall be filled by the Quarterly County Court of each of said Counties, and the member or members so elected by said Court to fill such vacancy or vacancies shall hold office during the unexpired term of his or their predecessor, or predecessors.

SECTION 9. That the meetings and sittings of the Board, its organization, a quorum, records, transactions, compensation and duties, powers, jurisdiction and limitations, shall be as now provided by existing law.

SECTION 10. That if any section or part of this Act should be held unconstitutional or invalid by the Courts, it is hereby expressed legislative intent that the same may be elided and the remainder of this Act shall remain in full force and effect.

SECTION 11. That all laws and parts of laws in conflict with this Act be and the same are hereby repealed; and that this Act take effect from and after its passage, the public welfare requiring it.

Passed: March 28, 1935.

Hotel/Motel Privilege Tax

Private Acts of 1984 Chapter 186

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

(a) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust receiver, trustee, syndicate, governmental entity, or any other group or combination acting as a unit.

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

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

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

(e) "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 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.

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

(g) "Tax collection official" means the County Clerk of the County.

(h) "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 for the same purposes. It also means the acquisition, construction, and remodeling of facilities useful in the attraction and promoting of tourist, conventions and recreational business.

As amended by: Private Acts of 1989, Chapter 87

SECTION 2. In Carter County there is authorized 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 sent annually at or before the July term by the county legislative body. The tax is a privilege upon the transient occupying the room and is so collected and distributed as hereinafter provided.

As amended by: Private Acts of 1992, Chapter 170

SECTION 3. The tax shall be added by each operator to each invoice prepared by the operator for the occupancy of his hotel, such invoice to be given directly or transmitted to the transient a copy thereof filed by month 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 rooms to the County Clerk not later than the 20th of each month next following 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 obligation to the county entitled to such tax shall be that of the operator.

(b) For the purpose of compensating the operator in accounting for and remitting the tax levied by this act, the operator shall be allowed five percent (5%) of the amount of the tax due and accounted for and remitted to the County Clerk in the form of a deduction in submitting his report and paying the amount due by him, provided the amount due was not delinquent at the time of payment.

As amended by: Private Acts of 1992, Chapter 170

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. Taxes collected by an operator which are not remitted to the County Clerk on or before the due dates are delinquent. An operator shall be liable for interest on such delinquent taxes from the due date at a rate of eight percent (8%) per annum, and in addition for 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. Willful refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is hereby declared to be unlawful and shall constitute a misdemeanor. Any fine levied herein shall be applicable to each individual transaction involving lodging services paid by a customer to the operator in those cases when the operator fails or refuses to pay the tax payable.

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 official shall have as additional power the powers and duties with respect to collection of taxes provided in Title 67 of the Tennessee Code Annotated or otherwise provided by law.

Upon any claim of illegal assessment and collection, the taxpayer shall have the remedy provided in the Tennessee Code Annotated Section 67-1-912, it being the intent of this Act that the provisions of law which apply to the recovery of taxes illegally assessed shall apply to the tax collected under the authority of this act; provided, the tax collection official possess those powers and duties as provided in Tennessee Code Annotated, Section 67-1-707, with respect to adjustment and settlement with taxpayers of all the errors of taxes collected by him 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 the tax collection official.

SECTION 9.

(a) The proceeds from this tax levied herein shall be retained by the county government and distributed as follows:

1. For the purpose of compensating the county for collecting the tax, the county shall be allowed to

retain in the general fund two percent (2%) of the amount of tax remitted by hotel operators or \$12,000 per annum which ever is less.

2. All other amounts collected shall be deposited in a special tourism fund and expended only for tourism development or promotion.

(b) The county legislative body shall contract with a suitable not-for-profit or civic organization for the promotion and development of tourism in Carter County. Pursuant to the provisions of such contract the County Trustee shall pay on county warrants from the special tourism fund such funds as are authorized and expended pursuant to the provisions of this act and the contract entered hereunder.

SECTION 10. The tax collected by the County Clerk shall be remitted by him to the County Trustee for distribution in accordance with the terms of this act and the laws of the State of Tennessee.

SECTION 11. The tax herein levied 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 12. If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to that end the provisions of this Act are declared to be severable.

SECTION 13. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Carter County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

SECTION 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, it shall become effective on the first day of the month following its approval as provided in Section 13.

Passed: March 29, 1984.

Litigation Tax

Private Acts of 1975 Chapter 110

SECTION 1. A litigation tax of two dollars (\$2.00) shall be taxed as part of the costs in all civil and criminal actions in the General Sessions Court, the Circuit Court, the Criminal Court, and the Chancery Court of Carter County, Tennessee.

SECTION 2. The clerk of each court will collect the litigation tax and pay same into a separate fund, which is to be designated as the "Court House and Jail Maintenance Repair and Improvement Fund and Library Fund", to be used exclusively for the purpose of maintenance, upkeep, and repair of the Court House and Jail and Library.

SECTION 3. All expenditures made from the fund are to be made by the County Judge upon the authorization of the Quarterly County Court.

SECTION 4. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Quarterly County Court of Carter County before September 1, 1975. Its approval or nonapproval shall be proclaimed by the presiding officer of the Quarterly County Court and certified by him to the Secretary of State.

SECTION 5. 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 4.

Passed: May 12, 1975.

Poor Farm

Private Acts of 1939 Chapter 607

SECTION 1. That in all Counties of this State having a population of not more than 29,223 nor less than 29,215, according to the Federal Census of 1930, or any subsequent Census, that the Quarterly County Courts of such Counties are authorized at the time of making levy of taxes for other purposes to levy

against all the taxable property located in said Counties, and subject to taxation in said Counties, in addition to all other tax levies now permitted by law, such special taxes as may in the opinion of said County Courts be necessary and proper to enable said counties to defray the expenses of maintaining and relieving paupers in said Counties, including the maintenance and operation of the Poor Farms and also to enable said Counties to defray the maintenance and care for the upkeep of such citizens as may be insane, whether confined in State Institutions or otherwise, and such special tax shall not be more than 10¢ on each \$100.00 worth of property. Said tax shall be collected in the same manner and at the same time as other taxes now collected by law and the bond of the County Trustee shall be liable therefor.

SECTION 2. That all laws or parts of laws in conflict with this Act be and the same are hereby repealed.

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

Passed: March 10, 1939.

Severance Tax

Private Acts of 1981 Chapter 79

SECTION 1. Carter County, by resolution of its county legislative body, is authorized to levy a tax on all sand, gravel, limestone, phosphate rock, and all other mineral products severed from the ground within its jurisdiction. The tax shall be levied for the use and benefit of Carter County only, to be allocated to its Highway Department, and all revenues collected from the tax except deductions for administration and collection provided for herein, shall be allocated to Carter County.

Administration and collection of this tax shall be by the County Clerk of Carter 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 fifteen cents (15¢) per ton of sand, gravel, limestone, phosphate rock, or other mineral products severed from the ground in the county. Every interested owner shall become liable at the time the sand, gravel, limestone, phosphate rock, or other mineral products is severed from the earth and ready for sale, whether before processing or after processing may be.

The term "sand, gravel, limestone, phosphate rock, or other mineral product" shall mean sand, gravel, limestone, phosphate rock, or any other mineral severed from the earth in the process of producing a saleable product by whatever means of severance used. It shall not include, however, any mineral taxes under the provisions of Tennessee Code Annotated, Sections 67-5901 through 67-5905, Section 60-116 or any lime or limestone used for agricultural purposes. The tax shall be 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 sand, gravel, limestone, phosphate rock, or other mineral product is severed from the earth and in its natural or unprocessed state. The tax levied shall be a lien upon all sand, gravel, limestone, phosphate rock, and other mineral products 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 liens shall be entitled to preference over all judgments, encumbrances or lien whatsoever created.

SECTION 3. The tax levied by this Act shall be due and payable on the first day of the month succeeding the month in which the sand, gravel, limestone, phosphate rock, or other mineral products are severed from the soil. For the purpose of ascertaining the amount of tax payable, it shall be the duty of all operators in Carter 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 accrued a return upon forms provided by him. The return shall show the month or period covered, the total number of tons of each type of mineral, sand, gravel, limestone, phosphate rock, or other mineral products severed from each production unit operated, owned or controlled by the taxpayer during the period covered, the amount of the tax and such 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 eight percent (8%) 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 tax is delinquent for a period of sixty (60) days or 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 sand, gravel, limestone, phosphate rock, or other mineral products that have 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 the county at the request of the Carter County Judge and County Clerk, or may be filed by the County Attorney when so requested.

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 County Clerk's Office 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 willfully 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 law of this state. For the 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 such failure, the County Clerk is authorized to determine the tax liability of such person from whatever source of information may be available to him. An 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 sand, gravel, limestone, phosphate rock, or other mineral products in Carter County less an amount to cover the expenses of administration and collection 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 expense of administration and collection, shall be remitted quarterly to the County Trustee of Carter County, not later than the tenth (10th) day of the month following the end of the calendar quarter. These revenues shall become a part of the general fund of Carter County, subject to appropriation by the County Legislative Body for the use and benefit of the County Road Department.

Any adjustment of taxes, penalties, or interest which is necessary to adjust any error in collection or disbursement may be made at a subsequent collection or disbursement.

SECTION 7. Any tax levied by authority of this Act shall not apply to any mineral products severed pursuant to any written contract entered into prior to the ratification of this Act by the Carter County legislative body.

SECTION 8. This Act shall have no effect unless it is approved by two thirds (2/3) vote of the county legislative body of Carter County. Its approval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

SECTION 9. 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 16, 1981.

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 Carter County Assessor.

1. Private Acts of 1913, Chapter 21, fixed the compensation of County Assessors in Carter County at \$1,000 per year and would be paid out of the County Treasury on the warrant of the County Judge or Chairman on the first day of July each year.

2. Private Acts of 1921, Chapter 682, fixed the compensation of Assessors in Carter and Lauderdale Counties at \$1,500 per year and would be paid out of the County Treasury on the warrant of the County Judge or Chairman on the first day of July each year.
3. Private Acts of 1925, Chapter 310, amended Private Acts of 1921, Chapter 682, above, by increasing the annual salary of the Tax Assessor in Carter and Lauderdale Counties to \$1,600 per year. Payments were to be made quarterly in the amount of \$450 on the first Monday of January, April, July and October of each year.
4. Private Acts of 1929, Chapter 709, amended Private Acts of 1925, Chapter 310, above, by increasing the annual salary of the Tax Assessor in Carter County to \$2,400 per year. Quarterly payments were increased to \$600 per quarter.
5. Private Acts of 1931, Chapter 584, amended Private Acts of 1929, Chapter 709, above, by authorizing the Quarterly County Court of Carter County to levy a special tax not to exceed five cents per \$100 worth of property valuation so as to produce the revenue to pay the salary increases for the Tax Assessor.
6. Private Acts of 1937, Chapter 500, created the office of County Tax Assessor for each Civil District in Carter County, who would be elected by qualified voters of each district to serve for four years. The act also restricted and enlarged the duties of the General County Assessor. Neither General County Assessors nor County District Assessors could serve more than four years in an eight year period. The purpose of this provision was to prevent them from succeeding themselves in office. Until the first election could be held for County Assessors, the act named citizens to serve as such. Tax Assessors were to assess all property in their Districts relieving the General County Assessor of this duty and the Tax Assessor had to take oath, execute a \$1,000 bond and be at least 21 years of age. The act set out the prescribed duties of the General County Assessor and failure to perform those duties constituted a misdemeanor, punishable by fine ranging from \$50 to \$200. Any clerical assistance the office of the General Assessor employed would be paid out of his salary.
7. Private Acts of 1939, Chapter 455, provided that in Carter County a deed for conveyance of land could not be registered in the Register's office until it had been taken to the Tax Assessor's office first, where the Tax Assessor was to make note of the ownership change in his books and note such on the deed by stamp or otherwise. The City Tax Assessor was to note the same in his office. The act prohibited the Register of Deeds from accepting any deed for registration without the notation of changed ownership on the deed. Violation of this act constituted a misdemeanor with a fine ranging from \$2 to \$50.
8. Private Acts of 1941, Chapter 258, amended Private Acts of 1929, Chapter 709, above, by allowing the Tax Assessor to receive \$996 a year, payable monthly, for car and traveling expenses in addition to his salary.
9. Private Acts of 1947, Chapter 615, authorized the Tax Assessor of Carter County to appoint such number of deputies as may be required to assist him in performing the duties of his office at a total salary for the Deputies of \$1,800 a year, to be paid monthly out of the general funds of the County.
10. Private Acts of 1957, Chapter 255, authorized the Quarterly County Court in Carter County to appropriate to the County Tax Assessor a sum not to exceed \$600 per year to pay the expenses incurred by him in the discharge of his duties, provided that the Assessor spend no more than \$50 per month. The County Tax Assessor was responsible for filing a sworn statement with the office of the County Court Clerk, attesting to the sums expended by him. The act provided that the County Tax Assessor receive a salary of \$3,000 per year, payable out of the general county funds.
11. Private Acts of 1961, Chapter 254, provided that the County Tax Assessor of Carter County would be paid a salary not to exceed \$6,000 per year, payable in equal monthly installments out of the County Treasury. The Quarterly County Court had the duty to fix such salary within the limitation.
12. Private Acts of 1963, Chapter 102, amended Private Acts of 1961, Chapter 254, above, by adding a provision that allowed the Tax Assessor to expend up to \$300 a year for clerical help in preparing and copying the tax rolls for the County, which amount would be paid from the general funds in the same manner the salary of the Assessor was paid. This act was not approved by the Quarterly County Court and therefore failed to become law.
13. Private Acts of 1973, Chapter 60, amended Private Acts of 1935, Chapter 241, reprinted herein along with its amendments, by deleting Section 6 of the act and substituting a new section which provided that the County Board of Equalizers consist of five members, one being elected from each of the five districts. Each member had to be a citizen of Carter County for a minimum of six

years and be a resident of the equalization district from which he is elected. This act designated which of the five equalization districts each magisterial district would be composed of. This act failed to receive approval and never became law.

Board of Equalization

The following are acts for Carter County which affected the board of equalization, but which have been superseded, repealed or failed to receive local approval. They are listed here for historical and reference purposes.

1. Private Acts of 1937, Chapter 240, amended Private Acts of 1935, Chapter 775, herein, by increasing the number of County Equalization Board members. In addition, the act named D. J. Street, Lee H. Goodwin, Landon Estep, W. B. Marsh, Nat Birchfield and C. M. Hendrix as additional members to the County Board of Equalizers.
2. Private Acts of 1939, Chapter 293, repealed Private Acts of 1937, Chapter 240, above.
3. Private Acts of 1973, Chapter 60, amended Private Acts of 1935, Chapter 241, as amended and cited herein, by deleting Section 6 and providing for a five man Board of Equalizers, each to be elected from a district in which the new member resided. The act required each member to be a resident of the district he represented for at least six years and qualified in all other respects as required by law. This act was disapproved by the Quarterly County Court and never became law.

Taxation

The following is a listing of acts pertaining to taxation in Carter 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 3, established a schedule of tax rates which the County Court Justices were required to levy for county purposes. The Counties of Knox, Hawkins and Carter were permitted to levy an additional tax not to exceed the sum set out in the schedule, in order to produce the revenue to construct a court house, prison and stocks when necessary.
2. Acts of 1801, Chapter 62, made it lawful for a majority of the Justices of the Peace in the Quarterly County Court in regular session to levy an additional tax in Carter County for the purpose of procuring a standard for weights and measures. This tax shall be collected as other taxes at a rate of eight cents on each white poll, sixteen cents on each black poll, eight cents on each 100 acres of land, sixteen cents on each town lot, fifty cents on each breed horse, and one dollar on each billiard table.
3. Private Acts of 1821, Chapter 72, authorized the County Court of Carter County to levy a tax on all taxable property in the county for the purpose of finishing the court house in Elizabethton. The act specified the rates in which the tax levy could not exceed by law. The tax was to be collected in the same manner as other public taxes and paid into the hands of the Chairman of the Commissioners. The tax collected represented a lien upon all lands, lots, slaves and other property. The act named Jeremiah Campbell, William Carter, James Keys, Johnson Hampton and Alfred M. Carter as the Commissioners to superintend the building of the new court house. The Commissioners were to select from amongst themselves a Chairman of the Board who was to execute a \$5,000 bond with the Chairman of the County Court of Carter.
4. Private Acts of 1917, Chapter 147, authorized the Quarterly County Court of Carter County to levy a tax of two mills on the dollar of all taxable property in the county for a maintenance fund for the State Line Road. There was some question as to the validity of the manner in which the tax was levied. This act validated all prior actions of officials and the court in collecting the taxes collected.
5. Private Acts of 1921, Chapter 580, allowed the County Court Clerk in Carter County to levy a privilege tax on all automobiles, auto-trucks and all other self-propelled vehicles used for the transportation of persons or freight for hire. Each vehicle was taxed according to its carrying capacity with the tax becoming larger with the size of the vehicle, ranging from \$5 on five passenger cars to \$150 for vehicles used for over twenty passengers. No vehicle carrying freight of three tons or more was allowed to be driven or operated on the public highways. No tractor or traction engine shall be driven or operated on macadamized or hard surface roads unless the lugs on the wheels were removed to prevent damage to the highway. The fine was \$25 for violating the act.
6. Private Acts of 1931, Chapter 223, created a Delinquent Poll Tax Collector for Carter and other counties. The Collector would serve a two year term and was appointed by the County Judge or Chairman. J. R. Reaves was appointed as the Delinquent Poll Tax Collector. The Trustee had the duty of providing the Tax Collector with a list of persons having delinquent polls and the list constituted judgment against those persons, allowing the Collector to issue distress warrants for

the collection of each poll tax, along with cost. The warrant could be levied on goods and chattels of the delinquent or served by garnishee. The Tax Collector could use only receipt books similar to those used by the Trustee to show from whom a poll was collected and the amount of cost. Failure to receive the entire portion of a poll by the Collector was a misdemeanor, except where collection was attempted by distress warrants. The Collector had to pay all sums collected over to the Trustee on or before the first day of each quarterly session of the County Court. The Tax Collector had the right to inspect any payroll, or list of employees in the service of individuals or corporations. Refusal by employers constituted a misdemeanor. The Collector had the authority to summon witnesses and administer hearings and any false swearings constituted perjury and was punishable as such. As compensation for services, the Tax Collector was paid seventy cents for each delinquent tax he collected.

7. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, above, by designating that all eligible male citizens who had not paid their poll taxes to the Trustee be turned over to the Delinquent Poll Tax Collector for collection. This act further amended Private Acts of 1931, Chapter 223, by requiring the Collector to add any eligible male citizen to the list received from the Trustee if, under law, he was liable for the payment of poll tax for the previous year, but was not assessed. The Tax Collector no longer had the right to inspect payrolls or list of employees employed by individuals or corporations.
8. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, above, as it was amended.
9. Private Acts of 1933, Chapter 64, authorized the Quarterly County Court of Carter County to levy and collect a special tax of not more than five cents per \$100 property valuation to provide revenue for transporting high school and elementary students from their homes to school, provided they lived more than three miles from the school to which they were assigned.
10. Private Acts of 1939, Chapter 606, authorized the County Court of Carter County and the Board of Education to set up a separate budget for the transportation of high school and elementary school pupils and to levy a special tax of 30¢ per \$100 worth of taxable property or less in order to provide for the transportation of the pupils.
11. Private Acts of 1943, Chapter 375, amended Private Acts of 1939, Chapter 606, above, by increasing the amount of tax on every \$100 worth of taxable property to forty cents.
12. Private Acts of 1989, Chapter 12, amended Private Acts of 1984, Chapter 186, reprinted herein, by adding "governmental entity" to the definition of a person for the purposes of the hotel/motel occupancy tax. The act also increased the privilege tax rate to five percent of the consideration charged by the operator. This act failed to receive approval by the County Legislative Body and never became law.

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