



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

July 03, 2024

Chapter XI - Taxation

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

Chapter XI - Taxation 3
Assessor of Property 3
Tax Assessor 3
Private Acts of 1947 Chapter 819 3
Private Acts of 1947 Chapter 820 4
Hospital Tax 4
Private Acts of 1953 Chapter 377 4
Litigation Tax 4
Private Acts of 1981 Chapter 5 4
Taxation - Historical Notes 5

Chapter XI - Taxation

Assessor of Property

Tax Assessor

Private Acts of 1947 Chapter 819

SECTION 1. That in Counties of this State having a population of not less than 18,950, nor more than 18,970, by the Federal Census of 1940, or any subsequent Federal Census, there is hereby created the office of County Tax Assessor to be one Tax Assessor for the whole County who shall be elected by all the qualified voters of said County at the regular August election, 1948, and every four years thereafter, and said Tax Assessor shall hold his office for four years from the first day of September following. But no person so elected by the people for two full terms of four years shall be eligible to succeed himself in office and shall not be eligible to hold said office until a full term of office has expired since the expiration of his last term of office.

The various District Tax Assessors now serving said County shall continue in office until the expiration of their terms for which they were elected and at the expiration of which the County Tax Assessor provided for in this Act shall take office.

As amended by: Private Acts of 1955, Chapter 273

SECTION 2. In case of vacancies, the County Court at its first session after the vacancy shall elect an Assessor, who shall hold office until the first of September following the next regular August election. The Assessor shall be elected by the qualified voters at the first regular August election coming after the vacancy, and he shall hold from the first day of the following September to the close of the term for which his predecessor was elected; provided, that if the vacancy occur between the October and April terms of the County Court, the County Judge or Chairman shall appoint.

SECTION 3. That the salary of the County Tax Assessor shall be Three Thousand Six Hundred (\$3600.00) Dollars, per annum, payable monthly out of the County Treasury upon the warrant of the County Judge or Chairman of the County Court.

As amended by: Private Acts of 1953, Chapter 189

SECTION 4. That the County Tax Assessor shall devote his full time and attention to the duties of the Office of County Tax Assessor, and shall keep his office in the Courthouse of the County, which shall be open for transaction of business connected with the office the same as other public offices. The County Tax Assessor may employ a Clerk to assist in such clerical work in the Assessor's office as may in the judgment of the Assessor be necessary to keep such record of the work of the office during the year as will materially aid in a just and equitable future assessment of real estate, personal property, privileges, and polls, and to act for the County Tax Assessor at such times as he is out in the County assessing property; but the total compensation of such clerical help acting as such Clerk in the Assessor's Office and in the Assessor's absence at the time of assessment of property shall not exceed Nine Hundred (\$900.00) Dollars per annum and shall be payable out of the County Treasury upon the warrant of the County Judge or Chairman of the County Court. Said County Tax Assessor shall obtain the consent of the County Judge or Chairman by an order entered of record in the County Court Clerk's office before employing such clerical help or Clerk. In addition thereto, the County Tax Assessor shall be allowed not to exceed the sum of Nine Hundred (\$900.00) Dollars per annum as travel expense incurred in the discharge of his official duties to be paid to him out of the treasury of said county. The Tax Assessor shall file monthly with the County Judge a report of his mileage upon which he shall be paid monthly traveling expenses at the rate of seven (7) cents per mile traveled.

As amended by: Private Acts of 1949, Chapter 28
Private Acts of 1953, Chapter 190

SECTION 5. That the County Tax Assessor shall make bond as provided in Sections 1340 and 1341 of the 1932 Code of Tennessee, and shall take the oath of office provided for in Sections 1343 and 1344 of the 1932 Code of Tennessee.

SECTION 6. That the County Tax Assessor in the Counties affected by this Act shall observe and comply with the requirements of basis, time, place and mode of assessment set forth in Sections 1348 and 1356, both inclusive, of the 1932 Code of Tennessee, and perform all duties required of Tax Assessors under the laws of the State of Tennessee, relating to the assessment of property generally.

SECTION 7. That it is the legislative intent that if any of the provisions of sections of this Act shall be deemed and held invalid or unconstitutional, the remaining part of the Act shall be and remain in full force

and effect.

SECTION 8. That all laws and parts of laws in conflict with this Act be, and the same are hereby repealed, that this Act take effect upon its passage, the public welfare requiring it.

SECTION 9. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 13, 1947.

Private Acts of 1947 Chapter 820

SECTION 1. 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.

SECTION 2. 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 be vested by such deed or instrument.

SECTION 3. 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 1 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.

SECTION 4. That any County Register or Deputy Register who shall be convicted of violating the provisions of Section 3 of this Act shall be fined not less than Twenty-five nor more than Fifty Dollars.

SECTION 5. That all laws and parts of laws in conflict with this Act be, and the same are hereby repealed.

SECTION 6. That this Act shall only apply to Counties having a population of not more than 18,970, and not less than 18,950, according to the Federal Census of 1940, or any subsequent Federal Census.

SECTION 7. That this Act shall take effect September 1, 1948.

Passed: March 13, 1947.

Hospital Tax

Private Acts of 1953 Chapter 377

SECTION 1. That for the purpose of providing funds for the operation and maintenance of general hospitals in counties of this State having a population of not less than 23,040 nor more than 23,075, according to the Federal Census of 1950, 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 operation and maintenance of general hospitals in said Counties.

SECTION 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.

SECTION 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 a fund designated "Hospital Maintenance Fund".

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

Passed: April 6, 1953.

Litigation Tax

Private Acts of 1981 Chapter 5

SECTION 1. Chapter 305 of the Private Acts of 1967 is repealed in its entirety.

SECTION 2. A litigation tax in the amount of seventeen dollars and fifty cents (\$17.50) for criminal actions and five dollars and twenty-five cents (\$5.25) for civil actions shall be assessed as part of the cost of such actions filed in the general sessions court, circuit court or chancery court of Coffee County.

As amended by: Private Acts of 1984, Chapter 189

SECTION 3. The clerks of such courts shall collect the litigation tax and transmit it to the Coffee County General Fund. The revenue from such tax shall be appropriated for the construction, improvement, renovation, or maintenance of improved jail facilities in Coffee County. Such tax revenue may also be used for debt service on bonds for such jail facility. Any revenue from the litigation tax levied by this act in excess of the amount needed for the jail facilities may be used for the purpose of maintenance, repair and construction of the Coffee County Court House and Court House Annex.

SECTION 4. Any revenue remaining in the Court House Maintenance, Repair and Construction Fund, created by Chapter 305 of the Private Acts of 1967 and repealed by this Act, upon the effective date of this Act shall be transferred to the Coffee County General Fund and appropriated for the improved jail facilities.

SECTION 5. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Coffee County. Its approval or nonapproval shall be proclaimed by the presiding officer of such legislative body and certified by him 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 upon being approved as provided in Section 5.

Passed: February 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 Coffee County Assessor. Also referenced below is an act which repeals prior law without providing new substantive provisions.

1. Private Acts of 1911, Chapter 353, abolished the office of County Tax Assessor in both Coffee and Moore Counties. The respective County Courts would elect a District Tax Assessor for each Civil District at the January, 1912 term. At the next regular August election, the District Tax Assessors would be elected by the people of the district to a two year term. This Act was repealed by amendment as to Coffee County in Private Acts of 1947, Chapter 818.
2. Private Acts of 1927, Chapter 350, created the office of Delinquent Poll Tax Collector for Coffee County. The Collector would be elected by the County Court to a one year term. The Collector would have the same power and authority to collect delinquent poll tax as by statute was vested in the County Trustee. The County Trustee would prepare a list of delinquents.

Taxation

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

1. Private Acts of 1907, Chapter 182, created the Hickerson Taxing District for the establishment of a high school and also for the construction and repair of public highways. The District would be governed by a popularly elected, three member, Board of Directors who would serve two year terms. The Board was empowered to levy a tax annually between 50 cents and \$1.00 on every \$100 worth of taxable property plus a \$1.00 poll tax on all male inhabitants of the District to be used for school purposes. The Board could also levy a tax of not less than 25 cents or more than 75 cents on every \$100 worth of taxable property for road purposes. The Board could also issue bonds and levy a special tax to pay the interest and create a sinking fund. This Act was repealed by Private Acts of 1911, Chapter 631.
2. Private Acts of 1911, Chapter 445, amended Private Acts of 1907, to exclude the lands of J. I. Ingram and Dr. C. N. Newman from the Hickerson Taxing District.
3. Private Acts of 1967-68, Chapter 305, established a litigation tax in Coffee County of \$2.00 in all civil and criminal actions in the General Sessions Court and \$3.00 in all civil and criminal actions in the Circuit Court and Chancery Court. The proceeds would be placed in a "Court House Maintenance, Repair and Construction Fund" to be used exclusively for the purpose of maintenance, repair and construction of the Court House and Court House Annex. This Act was repealed by Private Acts of 1981, Chapter 5, Page 8.

4. Private Acts of 1975, Chapter 118, amended Private Acts of 1967-68, Chapter 305, by providing for the litigation tax to be taxed as part of the costs in all civil and criminal actions in the General Sessional Court, the Circuit Court, and the Chancery Court of Coffee County. The Act also permitted the retirement of bonds which had been issued to finance the construction of a county courthouse and jail as a purpose for which these funds could be spent. This Act was not approved by the Quarterly Court and never took effect.
5. Private Acts of 1981, Chapter 81, authorized the legislative body of Coffee County to levy a privilege tax upon the privilege of occupancy of any hotel in an amount not to exceed 5% of the consideration charged by the operator. The County Clerk would collect the tax and pay over the proceeds to the Trustee. The County Debt Service Fund would receive 80% of the tax proceeds and 20%, up to a maximum of \$40,000, would go to industrial development and tourism. This Act was not approved by the local authorities and never became operative.

Source URL: <https://www.ctas.tennessee.edu/private-acts/chapter-xi-taxation-9>