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# Chapter XI - Taxation

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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 XI - Taxation

## Adequate Facilities Tax

### Private Acts of 2003 Chapter 60

**SECTION 1.** This act shall be known and may be cited as the "Wilson County Adequate Facilities Tax".

**SECTION 2.** As used in this Act, unless a different meaning appears from the context:

- (a) "Board of Zoning Appeals" means the Board established in Wilson County pursuant to Tennessee Code Annotated, Section 13-7-106.
- (b) "Building" means any structure built for the support, shelter, or enclosure of persons, chattels, or movable property of any kind; the term includes a mobile home.
- (c) "Building Inspector" means the person designated by resolution of the governing body of Wilson County, who shall be responsible for ensuring a building or structure does not exceed the square footage paid for at the time of obtaining a certificate of occupancy/certificate of compliance.
- (d) "Building Permit" means a permit for development issued in Wilson County, whether by the county or any city therein.
- (e) "Capital Improvement Program" means a proposed schedule of future projects, listed in order of construction priority, together with cost estimates and the anticipated means of financing each project. All major projects requiring the expenditure of public funds, over and above the annual local government operating expenses, for the purchase, construction, or replacement of the physical assets of the community are included.
- (f) "Certificate of Occupancy/Certificate of Compliance" means a license issued for occupancy of a building or structure issued in the Wilson County, whether by the county or any city therein.
- (g) "Commercial" means the development of any property for commercial use, except as may be exempted by this act.
- (h) "Development" means the construction, building, erection, or improvement to land providing a new building or structure, which provides floor area for residential or commercial use.
- (i) "Dwelling Unit" means a room or rooms, connected together, constituting a separate, independent housekeeping establishment for owner occupancy, rental or lease, on a daily, weekly, monthly, or long-term basis; physically separated from any other room or rooms or dwelling units which may be in the same structure; and containing independent cooking and sleeping facilities.
- (j) "Floor Area" means the total of the gross horizontal area of all floors, including basements, cellars or attics, which is heated and/or air conditioned living space, or designed to be finished into heated and/or air conditioned living space at a future date.
- (k) "General Plan" means the official statement of the Planning Commission, which sets forth major policies concerning future development of the jurisdictional area and meeting the provisions set forth in Tennessee Code Annotated, Sections 13-3-301, 13-3-302, and 13-4-102. For purposes of this act only, a general plan may consist solely of the land development plan element which sets out a plan or scheme of future land usage.
- (l) "Governing Body" means the County Commission of Wilson County, Tennessee.
- (m) "Industrial" means the development of any property for the purpose of manufacturing a product for retail or wholesale distribution.
- (n) "Major Street or Road Plan" means the plan adopted by the Planning Commission, pursuant to Tennessee Code Annotated, Sections 13-3-402 and 13-4-302, showing, among other things, the general location, character, and extent of public ways and the removal, relocation, extension, widening, narrowing, abandonment, or change of use of existing public ways.
- (o) "Non-Residential" means the development of any property for any use other than residential use, except as may be exempted by this Act.
- (p) "Person" means any individual, firm, co-partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, or other group or combination acting as a unit, in the plural as well as the singular number.
- (q) "Place of Worship" means that portion of a building, owned by a religious institution which has

tax-exempt status, which is used for worship services and related functions; provided, however, that a place of worship does not include buildings or portions of buildings which are used for purposes other than for worship and related functions or which are or are intended to be leased, rented, or used by persons who do not have tax-exempt status.

(r) "Public Building" means a building owned by the state of Tennessee or any agency thereof, a political subdivision of the state of Tennessee, including, but not necessarily limited to, counties, cities, school districts, and special districts, or the federal government or any agency thereof.

(s) "Public Facility or Facilities" means a physical improvement undertaken by the county or city, including, but not limited to, the following: roads and bridges, parks and recreational facilities, jails and law enforcement facilities, schools, libraries, government buildings, fire stations, sanitary landfills, water, wastewater and drainage projects, airport facilities, and any other governmental capital improvement benefiting the citizens of the county and/or city as defined in Tennessee Code Annotated, Section 9-21- 105(21)(A) and/or (B).

(t) "Residential" means the development of any property for a dwelling unit or units.

(u) "Subdivision Regulations" means the regulations adopted by the Wilson County Regional Planning Commission pursuant to state statutory authorization on February 1, 1973, as amended, by which the county regulates the subdivision of land.

(v) "Zoning Resolution" means the resolution adopted by the governing body pursuant to state statutory authorization on July 10, 1972, as amended, by which the county regulates the zoning, use, and development of property.

**SECTION 3.** It is the intent and purpose of this Act to authorize Wilson County to impose a tax on new development in the county, payable at the time of issuance of a building permit, or certificate of occupancy, so as to ensure and require that the persons responsible for new development share in the burdens of growth by paying their fair share for the cost of new and expanded public facilities made necessary by such development.

**SECTION 4.** Engaging in the act of development within Wilson County, except as provided in Section 6 herein, is declared to be a privilege upon which Wilson County may, by resolution of the governing body of Wilson County, levy a tax at the rate set forth in Section 7.

**SECTION 5.** The governing body shall, by resolution, adopt administrative guidelines, procedures, regulations, and forms necessary to properly implement, administer, and enforce the provisions of this act.

**SECTION 6.** This Act shall not apply to development of:

- (a) Public buildings;
- (b) Places of worship;
- (c) Barns, outbuildings, or accessory structures used for agricultural or residential purposes;
- (d) Replacement structures for previously existing structures destroyed by fire or other disasters; but only if replaced within one (1) year of the loss;
- (e) A structure owned by a nonprofit organization that is a qualified 501(c)(3) corporation under the Internal Revenue Code.
- (f) A permanent residential structure replacing a single-wide or double-wide mobile homes on the same parcel when the mobile home is removed within thirty (30) days of the issuance of the certificate of occupancy for the permanent residential structure, providing that the permanent structure is a residence for the owner and occupant of the mobile home; or
- (g) A double-wide mobile home replacing a single-wide mobile home on the same parcel where the single-wide mobile home is removed within thirty (30) days of the issuance of the certificate of occupancy for the double-wide mobile home, providing that the double-wide mobile home is a residence for the owner and occupant of the singlewide mobile home.
- (h) Historical structures which can be documented as being an actual structure in existence for one hundred (100) years or more which are in the process of being moved or torn down and relocated.  
As amended by: Private Acts of 2007, Chapter 22

**SECTION 7.**

(a) There is hereby imposed a tax on each unit of covered single-family development, or in the cast of multi-family development, on each unit proposed for human habitation in an amount equal to one thousand dollars (\$1,000) per unit. The tax shall be one thousand dollars (\$1,000) per single

family unit; two thousand dollars (\$2,000) per duplex; three thousand dollars (\$3,000) per triplex; and one thousand dollars (\$1,000) per unit on any residential development of four (4) units or more. The amount of this tax may be increased or decreased by resolution of the governing body of Wilson County, Tennessee, to be approved by no less than a two-thirds (2/3) vote of the governing body of Wilson County, Tennessee.

(b) The authority to levy a tax on new commercial and/or industrial development is hereby authorized. However, this tax may not be collected unless a resolution establishing the tax and the amount of the tax shall be approved by no less than a two-thirds (2/3) vote of the governing body of Wilson County, Tennessee.

**SECTION 8.** The tax established in this act shall be collected at the time of application for a building permit for development as herein defined or, if a building permit is not required, at the time of application for a certificate of occupancy by the county or city official duly authorized in such jurisdiction to issue building permits or certificates of occupancy. The revenue collected from this tax shall be collected by the county building official, or other responsible official, and the proceeds deposited with the County Trustee and used exclusively for capital projects, including but not limited to, debt service related to such service or projects, general fund, school fund, special revenue funds, debt service funds, or other capital project funds as designated by resolution of the Board of County Commissioners of Wilson County. If the building permit or certificate of occupancy is issued by a city, the city shall, before issuance of the building permit, require evidence by a valid certificate executed by the county building inspector that the full amount of the tax due the county is paid. No building permit for development as herein defined, or certificate of occupancy if no building permit is required, shall be issued in Wilson County, unless the tax has been paid in full to the county. The issuance of a building permit by any city official, without a certificate from the county that the tax has been paid, shall render the city liable to the county for the sum or sums, that would have been collected by the county had the certificate of tax paid been required by the city.

**SECTION 9.** The authority to impose this privilege tax or taxes on new development in Wilson County is in addition to all other authority to impose taxes, fees, assessments, or other revenue-raising or land-development regulatory measures granted either by the private or public acts of the state of Tennessee and the imposition of such tax, in addition to any other authorized taxes, fees assessments, or charges, shall not be deemed to constitute double taxation.

**SECTION 10.**

(a) Any person aggrieved by the decision of the county building official or other responsible official concerning any aspect of this act may obtain review of the official's decision in the following manner:

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

(2) By requesting an appeal of the decision of the official in written form within ten (10) days of the protest and payment.

(b) The Wilson County Board of Zoning Appeals shall be hear all appeals. Hearings shall be scheduled within thirty (30) days of the request for appeal, or at the next regular meeting of the Board of Zoning Appeals, whichever is later.

(c) The Board of Zoning Appeals shall render a decision on all appeals within thirty (30) days of the hearing date, unless the hearing is continued from time to time with a majority vote of the Board for further information.

(d) The Board of Zoning Appeals shall act as a quasi-judicial body, whose purpose is to determine the intent of this act, its applicability to the appellant, and to rule upon the interpretation of the official. The Board shall not be bound by formal rules of evidence applicable to the various courts of the state.

(e) Hearings before the Board shall proceed as follows:

(1) The county building official shall explain his or her ruling and the reasons for the ruling.

(2) The appellant shall explain his or her reasons for appealing the ruling.

(3) The Board may request further information from any county official, including, but not limited to the County Executive, County Commissioners, Committee members, the County Attorney, or the County planning staff. The Board shall not have the power of subpoena.

(f) The Board shall deliberate and render a decision by a majority vote. Decisions shall be reduced to writing, and copies shall be sent to all parties and shall become a part of the minutes of the Board. Decisions of the Board of Zoning Appeals shall be final, except that either the building official

or the person aggrieved may seek review of the Board's action by certiorari and supersedeas to the Chancery Court of Wilson County, Tennessee, provided, that an application to the court is made within sixty (60) days of the written decision of the Board.

**SECTION 11.** All taxes or funds collected under the provisions of this act shall be used for the purpose of providing public facilities, the need for which is reasonably related to new development.

**SECTION 12.** The provisions of this act shall in no manner repeal, modify, or interfere with the authority granted by any other public or private law applicable to Wilson County. This act shall be deemed to create an additional and alternative instrument for Wilson County to impose and collect taxes for the purpose of providing public facilities made necessary by new development in the county and/or any of its cities.

**SECTION 13.** If any provision of this act or the application thereof to any person or circumstances 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 14.** This act shall have no effect unless it is approved by two-thirds (2/3) vote of the county legislative body of Wilson County before September 30, 2003. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by such officer to the secretary of state.

**SECTION 15.** 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 14.

Passed: May 29, 2003.

## Assessment Adjustments

### Private Acts of 1975 Chapter 58

**SECTION 1.** The Wilson County Board of Equalization shall have published in a newspaper of general circulation in the county, not more than thirty (30) days after the conclusion of their annual session, a statement of assessment adjustments made by the Board during that session. Said statement shall identify, by name, the owners of properties on which the assessment has been changed, the original assessment, and the new assessment made by the Board. Said publication shall be paid for by the County.

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

**SECTION 3.** For the purpose of approving or rejecting the provisions of this Act, as provided in Section 2, it shall be effective upon becoming a law, but for all other purposes shall be effective only upon being approved as provided in Section 2.

Passed: April 17, 1975.

## Assessor of Property

### Private Acts of 1939 Chapter 182

**SECTION 1.** That it shall be the duty of tax assessors in all counties in the State of Tennessee with a population of not less than 23,900 nor more than 24,000, according to the Federal Census of 1930, or any subsequent Federal Census, to maintain and keep open an office during reasonable business hours at the courthouse, or at some convenient place in the county seat, at which office either the tax assessor or a deputy capable of discharging the duties of the office of tax assessor shall be on hand during office hours for the purpose of discharging the duties of such office. Office space shall be provided by the county, and it is hereby declared to be the duty of the Quarterly County Courts of such counties to provide adequate office space for the tax assessors of such counties.

**SECTION 2.** That all tax or assessment books in such counties shall be kept in the office of the county tax assessor at the county seat during business hours, except when same are in use in making assessments, or in making up the tax books.

**SECTION 3.** That said County Tax Assessors shall from time to time examine the current Deed Books in the office of the County Registers of such counties and shall ascertain from such Deed Books and enroll in a book or books to be kept by him in his office, the following facts to be ascertained by him from an examination of the deeds recorded in such deed books, to-wit:

- (1) The names of the grantors or vendors and of the purchasers, in each deed;
- (2) The district in which the land conveyed by each deed is situate;
- (3) The boundaries of the land and the number of acres conveyed in each deed; and
- (4) The consideration or purchase price for the land as stated in each deed.

When such County Tax Assessors make their next assessment of real estate, after ascertaining such information from an examination of the deed books in the Register's Office, they shall use such information in connection with their assessment of the real estate covered by such deeds.

**SECTION 4.** That it shall be the duty of the tax assessor in such counties, in person or by deputy, to go on the premises and examine all realty to be assessed, and for failure to do so he shall be subject to a fine of not less than \$5.00 nor more than \$10.00 in each case. It shall further be the duty of such tax assessor to perform the other duties imposed by Section 1357 of the 1932 Code of Tennessee, and all other duties imposed upon tax assessors by the general laws of Tennessee.

**SECTION 5.** That the compensation of the Tax Assessor in such county shall be fixed by the Quarterly County Courts of such counties in an amount sufficient to adequately pay such Tax Assessor for his services and his necessary expenses in making assessments in said counties in no event to exceed the amount of Twenty-Four Hundred Dollars (\$2,400.00) per year.

As amended by: Private Acts of 1949, Chapter 305

**SECTION 6.** That all laws and parts of laws in conflict with the provisions hereof be and the same are hereby repealed.

**SECTION 7.** That this Act shall take effect from and after April 6th, 1939, the public welfare requiring it.

Passed: February 6, 1939.

## Domestic Animal Tax

### Private Acts of 1980 Chapter 242

**SECTION 1.** That the Wilson County Commission be and is hereby authorized to impose a \$2.00 per head domestic animal tax.

**SECTION 2.** That this Act shall apply only to dogs and cats as defined in Tennessee Code Annotated, Section 53-901, et. seq.

**SECTION 3.** That any person failing to pay the domestic animal tax, upon conviction, shall be guilty of a misdemeanor, and shall be fined not less than Ten Dollars (\$10.00) nor more than Fifty Dollars (\$50.00).

**SECTION 4.** That said domestic animal tax shall be due and payable on or before the 1st day of May in each year, and shall be paid when said domestic animal is vaccinated.

**SECTION 5.** That whoever vaccinates domestic animals shall collect the Two Dollars (\$2.00) domestic animal tax, and pay the same over to the County Clerk, who shall in turn pay the same over to The Humane Association of Wilson County, Inc., for its use in animal control.

**SECTION 6.** This Act shall have no effect unless it is approved by a majority of the number of qualified voters of Wilson County, voting at the next scheduled election on the question of whether or not the act should be approved. The ballots used in the election shall have printed on them the substance of this Act and the voters shall vote for or against its approval. The votes cast on the question shall be canvassed and the results proclaimed by the County Election Commission and certified by them to the Secretary of State as provided by law in the case of other General Elections. The qualifications of voters voting on the question shall be the same as those required for participation in other General Elections. All laws applicable to General Elections shall apply to the determination of the approval or rejection of this Act.

**SECTION 7.** For purposes of approving or rejecting this Act, it shall take effect upon becoming a law, the public welfare requiring it. For all other purposes it shall take effect upon being approved as provided in Section 6.

Passed: March 27, 1980.

# Hotel/Motel Tax

## Private Acts of 1980 Chapter 209

**COMPILER'S NOTE:** Private Acts of 1980, Chapter 208, enacted a similar tax for the City of Lebanon in an amount not to exceed 2% of the consideration charged.

**SECTION 1.** As used in the 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 units, 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 court, tourist camp or campground, tourist cabin, motel, or any place in which rooms, lodgings, 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, accommodations in a hotel room or campground for a period of less than thirty (30) days.

(e) "Consideration" means the consideration charges, 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.

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

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

**SECTION 2.** Wilson 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 tax imposed is a privilege tax upon the transient occupying such room and is to be collected and distributed as herein provided. The rate of the tax may be modified by the county legislative body subject to the five (5%) percent limitation.

**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 by the operator as provided in Section 7 hereof.

**SECTION 4.** (a) The tax hereby levied shall be remitted by all operators who lease, rent, or charge for any rooms or campground space to the County Clerk not later than the twentieth (20th) day of each month next following such collection for 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 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 his report and paying the amount due by him, provided, however, that the amount due was not delinquent at the time of payment. (c) For the purpose of compensating the County Clerk for collecting the tax, the County Clerk shall be allowed two percent (2%) of the amount of tax remitted by hotel, motel, or campground operators or twelve thousand dollars (\$12,000.00) per annum whichever is less.

**SECTION 5.** No operator of a hotel, motel, or campground 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 twelve percent (12%) per annum, and in addition for 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. 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 be punishable upon conviction by a fine not in excess of fifty dollars (\$50.00). Any fine levied herein shall be applicable to each individual transaction involving lodging services paid by a transient to the operator in those cases when the operator fails or refuses to pay the tax payable to the County Clerk.

**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 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 67-2313, 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 67-2301, 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. Any suit for recovery shall be brought against such tax collection official.

**SECTION 9.** The County Clerk shall faithfully account for, make proper reports of, and pay over to the trustee of the county at monthly intervals, all funds paid to and received by such clerk for the privilege tax.

**SECTION 10.** The proceeds of the tax imposed in this Act, when collected and paid to the county trustee, shall become part of the county general fund, or such other fund as the county legislative body may direct.

**SECTION 11.** 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 12.** If any clause, sentence, paragraph, section or any part of this Act shall be held or declared to be unconstitutional, it shall not affect the remainder of this Act notwithstanding the part held to be invalid, if any, and to that end the provisions of this Act are declared 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 Wilson County before December 31, 1980. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified by him to the Secretary of State.

**SECTION 14.** For the purpose of approving this Act as provided in Section 13, it shall take effect on becoming a law, the public welfare requiring it. For all other purposes, it shall take effect on the first day of the month following ninety (90) days from approval as provided in Section 13.

Passed: March 5, 1980.

## Litigation Tax

### Private Acts of 1967-68 Chapter 28

**SECTION 1.** A litigation tax of five dollars and twenty-five cents (\$5.25) in all civil suits and fifteen dollars (\$15.00) in all criminal cases shall be taxed as part of the costs in the court of general sessions, the circuit court, and the chancery court of Wilson County.

As amended by: Private Acts of 1982, Chapter 269

**SECTION 2.** The clerks of the said courts shall collect the litigation tax and pay the revenue therefrom into the county general fund.

As amended by: Private Acts of 1982, Chapter 269

**SECTION 3.** All expenditures 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 Wilson County at or before the next regular meeting of the court occurring more than thirty (30) days after its approval by the governor. Its approval or nonapproval shall be proclaimed by the presiding officer of the court and certified by him to the secretary of state.

**SECTION 5.** This act shall take effect upon becoming a law, the public welfare requiring it.

Passed: March 15, 1967.

# Motor Vehicle Tax

## Private Acts of 1949 Chapter 921

**SECTION 1.** That for the privilege of using the public highways in Counties of this State having a population of not less than twenty-five thousand two hundred and sixty (25,260), nor more than twenty-five thousand two hundred seventy (25,270), by the Federal Census of 1940, or any subsequent Federal Census, there is levied upon motor driven vehicles, except tractors, which shall pay no tax hereunder, a special privilege tax for the benefit of said Counties and in addition to all other taxes, which tax shall be as follows:

- Upon all passenger automobiles, including station wagons \$ 5.00
- Upon all taxicabs 10.00
- Upon all automobile buses 10.00
- Upon trucks falling in Class I under the provision of Chapter 105, Public Acts of 1939, and amendments thereto 5.00
- Upon trucks of Class II as above defined 10.00
- Upon trucks of Class III 15.00
- Upon trucks of Class IV 20.00
- Upon trucks of Class V 25.00
- Upon trucks of Classes VI and VII 30.00

This tax is hereby imposed upon and shall be paid on each motor vehicle above set forth, by each owner or operator thereof, who resides or usually stays in the Counties to which this act applies and uses or operates such motor vehicles in said counties and, also, this tax is imposed and shall be paid by each owner or operator thereof, regardless of whether he is a resident of said counties, where such motor vehicle is usually kept or customarily used and operated in said counties. It shall be a misdemeanor and punishable as such for the owners or operators of such motor vehicles in said counties to which this act applies, to operate such motor vehicle upon any highway, road or street in said counties without the payment of the tax herein imposed and provided for.

As amended by: Private Acts of 1953, Chapter 82

**SECTION 2.** That the tax herein levied shall be collected by the County Court Clerk of Counties to which this Act applies at the same time that he collects the State privilege tax upon the operation of motor driven vehicles over the public highways. No Clerk in Counties to which this Act applies shall issue to a resident of such County a State license for the operation of automobiles and trucks unless at the same time such resident shall purchase the appropriate license as hereinafter provided for the operation of his car under this Act. Payment of the license fee herein imposed shall be evidenced by a metal tag or emblem to be appropriately displayed upon some prominent part of the automobile in question. The design of the emblem in question shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the fund raised by the levy of the tax herein provided for. In the event the person who has purchased said emblem in questions sells his automobile or truck and buys another automobile or truck, he can retain said emblem and put it on and use it with the automobile or truck which he buys.

The tax herein levied shall entitle the owner of a car to operate the same from April 1 of each year to the next succeeding March 31 and the same proportionate reduction shall be made as is now made in the case of State registration of automobiles and trucks where such motor driven vehicle is registered after April 1 for any reason whatsoever. For his services in issuing such licenses, County Court Clerk shall be entitled to a fee of 15¢ for each one so issued, to be collected from the person purchasing the same. He will report the funds collected by him monthly and pay the same to the County Trustee of Counties to which this Act applies and they shall be applied as herein provided.

As amended by: Private Acts of 1953, Chapter 82

**SECTION 3.** That the proceeds of the tax hereby imposed shall, as collected at the end of each month, be paid by the County Court Clerk of said Counties to the County Trustee of said counties, in his official capacity, and the County Trustee of such Counties shall deposit the same in a special fund, and said fund shall be used exclusively in the purchase of oil or of oil, rock and gravel, which shall be used on the rural County roads in such Counties, constituting a part of the County road or highway system of such Counties. Also, said fund may be used for use in putting said oil, rock and gravel on the said highways in said Counties, in the surfacing and capping of the same. That no part of said fund shall be used on any roads under the jurisdiction of the State Highway Department and which constitutes either the State Highway System or the State Rural Road System, or roads which are maintained by the State Highway

Department. It is intended that the tax hereby levied shall be used exclusively on the County Road System and the County Rural Roads of said Counties, to which this Act applies. That no part of the fund arising from the levying of the tax herein provided for shall be used for the purchase of machinery or for use in having said highways graded and drained, it being the Legislative intent that funds used in the purchase of machinery or in the grading and drainage of highways in such Counties shall be paid from other highway funds available to such Counties for such purposes.

The County Road Commission or other County Highway Organization of the Counties to which this Act applies shall have full and complete control and direction over the use and expenditure of said funds arising from the tax hereby levied, subject along to the limitations herein provided as to the use of said funds. Warrants upon said funds shall be drawn by the properly constituted officials of the County Road or Highway Commission of said Counties to which this Act applies, upon the County Trustee, in the same manner that warrants are drawn and paid, in the expenditure of the funds of such Counties, used in the construction and maintenance of the County highways.

The County Road or Highway or Highway Commission of the Counties to which this Act applies, through its property constituted officials, shall keep a special account showing the expenditure of said funds levied by this Act, specifying the roads and miles thereof upon which, and for which, said funds are expended, and the location of such roads which said funds are expended and such highways improved thereby. Such records shall be available to any taxpayer of said respective Counties.

**SECTION 4.** That all laws and parts of laws in conflict with this Act be, and the same are, hereby repealed.

**SECTION 5.** That, if any section or part of this Act be held void, unconstitutional or ineffective for any reason, such holding shall not affect the remaining sections and provisions of this Act, it being hereby declared and it shall be conclusive presumed that the remaining sections and provisions of this Act would have been passed irrespective of the fact that one or more sections or provisions of this Act may be declared void, unconstitutional or ineffective for any cause.

**SECTION 6.** That this Act shall take effect from and after March 31, 1950, the public welfare requiring it.

Passed: April 15, 1949.

## Taxation - Historical Notes

### **Accessor 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 Wilson County Assessor.

1. Private Acts of 1957, Chapter 163, stated that in Wilson County the County Tax Assessor would be reimbursed for his expenses necessarily incurred in assessing property up to \$250 per month, and the Assessor would also be paid at the rate of seven cents per mile for necessary travel. Effective September 1, 1960 the annual salary of the Tax Assessor would be \$3,000 per annum. This Act was not approved by the Quarterly Court and never became effective.
2. Private Acts of 1961, Chapter 177, set the annual salary of the Wilson County Tax Assessor at \$3,600 per annum, payable in equal monthly installments of \$300 each, plus reimbursement for his expenses and travel at a rate of no more than \$100 per month, provided the Tax Assessor submitted an itemized statement of expenses to the County Judge each month. The increase in pay and allowances was induced by the increased and broadened duties of the Tax Assessor. This Act was properly ratified.

### **Taxation**

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

1. Acts of 1806, Chapter 45, was the authority for Wilson County to levy an additional county tax to erect a building in which the office of Clerk, Register and Ranger would be located and which must be erected somewhere on the Public Square in Lebanon and which would remain the property of the County. The maximum amounts of the tax were set by the Act.
2. Acts of 1817, Chapter 128, declared it to be lawful for the Justices of the Peace of the counties of Davidson, Smith, Rutherford, Franklin, Maury, Lincoln, Giles, Overton, Bedford, Wilson, Hickman, Sumner, Stewart, Humphreys, Williamson, Jackson, White, Montgomery, Warren, Robertson, and

- Dickson, to levy a tax with which to pay jurors attending the county and circuit courts an additional compensation, but the pay increase could not exceed fifty cents per day per juror.
3. Private Acts of 1820, Chapter 127, was the authority for the Sheriff of Wilson County to collect jurors tickets in payment of county taxes, all laws to the contrary notwithstanding.
  4. Public Acts of 1870-71, Chapter 50, allowed the counties and the incorporated towns of Tennessee to impose taxes for county and municipal purposes in the following manner and upon the condition that (1) all taxable property shall be taxed according to its value upon the principles established for state taxation and (2) the credit of no county, or town, would be given, or loaned, to any person, firm, or corporation unless a majority of the Justices, or the Councilmen, first agree, and then upon an election being held wherein the people approved the same by a threefourths vote. Twenty-six of the counties, not including Wilson County, exempted themselves from the requirement of a three-fourth's popular approval by substituting a simple majority vote as being sufficient for the next ten years after the act.
  5. 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 Federal Census of 1930, or any subsequent Federal Census, who would be appointed by the County Judge, or Chairman, for a two year term. All poll taxes not paid by May 1, 1931, and by March 1 for each year thereafter, were declared delinquent. The County Trustee would compile a list of those who were delinquent in payment of their poll tax and deliver the same to the Collector who would be paid 70 cents for each tax collected plus the usual fees for collecting delinquent poll taxes. The appearance of one's name on the list was sufficient authority to issue a distress warrant which would have the force of execution. The Collector would use only those receipt books issued to him by the Trustee. The Collector had the power to examine company books, payroll records, or other personnel documents, could issue subpoenas and conduct hearings as he might determine. This Act was repealed by Private Acts of 1931, Chapter 757.
  6. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, to provide that all male citizens who had not paid their poll tax by May 1, 1931, and by March 1 for each succeeding year after they fell due were considered delinquent and the Delinquent Poll Tax Collector was at liberty to proceed against them.
  7. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, and restored all the Acts which might have been repealed or superseded by that act.
  8. Private Acts of 1935 (Ex. Sess.), Chapter 89, established the office of Delinquent Poll Tax Collector in Wilson County who would be elected by popular vote for two year terms beginning in August, 1936. This Act appointed Newt Williams to serve as the Collector until his successor could be elected and assume office. The Quarterly Court would fill any vacancies, until the next biennial election. All poll taxes due and unpaid on August 15, 1935, and by June 1 of the year following were delinquent. The Collector must assess those who are liable but whose name did not appear on the list compiled by the Trustee for which he would be paid twenty-five cents in addition to all other compensation. The Trustee's list of delinquents was ample cause for the issuance of a distress warrant and execution. The Collector could use only those receipts furnished to him by the Trustee but he had the authority to examine company records and payrolls, to summon witnesses, and to conduct hearings as he might determine. This Act was repealed by Private Acts of 1937, Chapter 63.
  9. Private Acts of 1949, Chapter 176, fixed the compensation of the members of the County Board of Equalizers in Wilson County at \$5 per day, and that of the Chairman at \$6 per day.
  10. Private Acts of 1955, Chapter 149, would have repealed Private Acts of 1949, Chapter 921, which established a motor vehicle tax, but this Act was not approved in a local referendum and never took effect.

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