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Taxation - Historical Notes

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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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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Williamson County Assessor.

1. Acts of 1907, Chapter 602, was a general Act that provided for a system of assessment and collection of property taxes for state, county, and municipal purposes. Section 9 provided for the election, at the regular August election, of a County Tax Assessor and abolished the office of Civil District Assessor. The salary of the Assessor was to be set by the County Court subject to limitations stated in the Act.
2. Private Acts of 1909, Chapter 79, amended Subsection 5, of Section 9, of Acts of 1907, Chapter 602, by adding a provision that in Williamson County the Tax Assessor would be paid an annual salary of \$1,800, payable out of regular county funds.
3. Private Acts of 1911, Chapter 411, also amended Subsection 5, Section 9, of Acts of 1907, Chapter 602, to set the annual salary of the Tax Assessors in several counties. In Williamson County the Tax Assessor would be paid \$1,800 annually, payable out of the regular county funds in the treasury.
4. Private Acts of 1921, Chapter 313, amended Private Acts of 1909, Chapter 79, so as to increase the annual salary of the Tax Assessor from \$1,800 to \$2,200.
5. Private Acts of 1935, Chapter 662, set the annual salary of the Tax Assessor of Williamson County at \$1,800.
6. Private Acts of 1945, Chapter 22, was the authority for the Williamson County Quarterly Court to appropriate \$600 each year out of the county treasury to be paid to the Tax Assessor for traveling expenses and for other expenses in his office.
7. Private Acts of 1953, Chapter 58, fixed the annual salary of the Tax Assessor of Williamson County at \$2700 payable monthly from the general funds of the county.
8. Private Acts of 1963, Chapter 103, provided that all deeds, mortgages, deeds of trust, subdivision plats, tract maps, and all other instruments vesting, or divesting title to real property in Williamson County must be recorded in the Tax Assessor's office prior to being recorded in the Register's office. The Tax Assessor was directed to take off and record certain items of information from the instrument and to stamp the same for which a fee of 50 cents could be charged. The Register was forbidden to record any instrument covered by this Act which did not bear the stamp of the Tax Assessor. In addition, if any instrument was not stamped by the Tax Assessor, then the transfer or conveyance would not be effective as to the creditors of the grantor. This Act was rejected by the Quarterly Court of Williamson County and never became an effective law.

Board of Equalization

The private act listed below has been superseded by State law.

1. Private Acts of 1953, Chapter 256, fixed the compensation of the members of the County Board of Equalizers at \$10 per day.

Liquor Tax

1. Private Acts of 1957, Chapter 276, permitted the Quarterly Court of Williamson County to levy an annual privilege tax on the retail sale of liquor by the retail dealers at the rate of onehalf of one percent of the total monthly sales. The tax would be collected by the County Court Clerk and deposited by the Trustee in a hospital maintenance fund. Certain duties and rendering of reports were imposed on both the County Court Clerk and retailers. This Act was properly ratified by the Quarterly Court and became effective in Williamson County only to be declared invalid by the courts in the case of Brentwood Liquors Corp. v. Fox, 496 S.W.2d 454 (1973), because it suspended the operation of the general law for the benefit of one county.

Motor Vehicle Tax

The private acts listed below concern this subject as it developed in Williamson County.

1. Private Acts of 1947, Chapter 356, allowed the Quarterly Court of Williamson County after the passage of this Act to levy an annual privilege tax on autos and truck in the county operated either for business or pleasure. The tax on autos was \$5 and on large trucks, \$10. The tax must be paid in advance to the County Court Clerk who turned the revenue over to the Trustee to be spent to purchase and maintain heavy equipment and machinery for the road department. This

Act was repealed by Private Acts of 1949, Chapter 58.

2. Private Acts of 1979, Chapter 114, amended by Private Acts of 1983 and Private Acts of 1985, Chapter 17, allowed the County to leverage a privilege tax upon the privilege of occupying a hotel. The amount was not to exceed 4% of the price charged by the hotel operator. The hotel operator was added to the invoice given directly to the person, and the tax was due at the time the bill was paid. The tax was to be remitted by the 20th day of each month. In exchange for collecting and remitting the tax, the operator was allowed to keep 2% of the collected tax. The county was allowed to keep 2% of the collected tax. If the tax was not remitted to the county clerk on or before the due date, the tax was delinquent and taxed at a rate of 8% per year and the person was penalized 1% for each month or fraction of a month that the taxes were late. The interest and penalty became a part of the tax to be remitted. Refusal to collect or remitt the tax by a hotel operator or refusal to pay the tax was unlawful and punishable by a fine not to exceed \$50. Hotel operators were required to keep records regarding the collection and payment of the tax for 3 years. The tax official was given additional duties, which allowed for the person to make adjustments and settlements. The county clerk was required to account for, make proper reports, and pay over the money to the trustee. The proceeds of the tax were put into the County General Fund. Proceeds of the tax were not allowed to be given as subsidies to hotels. The Act expired on March 31, 1993, as provided for in Private Acts of 1983, Chapter 44.

Taxation

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

1. Acts of 1870-71, Chapter 50, provided that the counties and cities of the State of Tennessee may impose taxes for county and municipal purposes in the following manner and upon these conditions. (1) that all taxable property would be taxed according to its value upon the principles established for State taxation, (2) the credit of no county, or city, would be given, or loaned, to any person, firm, or corporation unless the majority of the Justices of the Peace, or the city governing body, first agree, and that a referendum election be held on the issue in which approval must be by a three-fourths majority. Several counties exempted themselves from the requirement of a three-fourths majority, substituting a simple majority instead for the next ten years, but Williamson County was not one of them. The tax could not exceed the state tax on property and polls.
2. Acts of 1893, Chapter 72, was the legislation which enabled the Board of Mayor and Aldermen of Franklin to enforce the lien for taxes due the said city on real estate, and to prepare and file suits in the Williamson County Chancery or Circuit Courts to enforce the liens. Suits could be filed in blocks of 25 separate defendants.
3. Acts of 1907, Chapter 602, mandated that all state, county, highway, school, property, and poll taxes would be due and payable on the first Monday in October of each year and provided provisions for interest and penalty for delinquent taxes.
4. Private Acts of 1931, Chapter 223, created the office of Delinquent Poll Tax Collector in certain counties. The Delinquent Poll Tax Collector would be appointed for two years by the County Judge, and be paid 75 cents for each poll tax collected, plus the fees received by the County Trustee or District Constable for collecting delinquent poll tax. All poll taxes not paid by May 1, 1931, and by March 1 in the years thereafter were declared delinquent. The County Trustee would compile the list of unpaid poll taxes and submit the same to the Collector. Distress warrants were authorized to be issued for all those whose name appeared on the Trustee's list. The Collector had the authority to inspect payrolls and other employment documents and subpoena witnesses. This Act was repealed by Private Acts of 1931, Chapter 757.
5. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, by providing that all poll taxes levied on the eligible male citizens would be due and collected as provided in Private Acts of 1931, Chapter 223.

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