



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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Chapter XI - 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,

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

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Chapter XI - Taxation

Adequate Facilities Tax

Private Acts of 2000 Chapter 158

SECTION 1. This act shall be known and cited as the Dickson County Adequate Facilities Tax.

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

(1) "Board of Zoning Appeals" means the board established in Dickson County pursuant to Tennessee Code Annotated, Section 13-7-106.

(2) "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, but excludes those buildings specified in Section 6 below.

(3) "Building permit" means a permit for development issued in Dickson County, whether by the county or by any city therein.

(4) "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 expense, for the purchase, construction, or replacement of the physical assets of the community are included. (5) "Certificate of occupancy" means a license for occupancy of a building or structure issued in Dickson County, whether by the county or by any city therein.

(6) "Development" means the construction, building, reconstruction, erection, extension, betterment, or improvement of land providing a building or structure or the addition to any building or structure, or any part thereof, which provides, adds to, or increases the floor area of a residential or non-residential use.

(7) "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 longer basis; physically separated from any other room(s) or dwelling units which may be in the same structure; and containing independent cooking and sleeping facilities.

(8)(A) "Floor area" for non-residential development means the total of the gross horizontal area of all floors, including usable basements and cellars, below the roof and within the outer surface of the main walls of principal or accessory buildings, or the center lines of party walls separating such buildings or portions thereof, or within lines drawn parallel to and two (2) feet within the roof line of any building, or portions thereof without walls, but excluding arcades, porticoes, and similar open areas which are accessible to the general public, and which are not designed or used as sales, display, storage, services, or production areas.

(B) "Floor area" for residential development 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.

(9) "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 13-4-302. For the purpose of the 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.

(10) "Governing body" means the County Commission of Dickson County, Tennessee.

(11) "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, excavating, abandonment or change of use of existing public ways.

(12) "Non-residential" means the development of any property for any use other than residential use, except as may be exempted by this act.

(13) "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, and

the plural as well as the singular number.

(14) "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.

(15) "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.

(16) "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 other governmental capital improvements benefiting the citizens of the county and/or city.

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

(18) "Subdivision regulations" means the regulations adopted by the Dickson County regional planning commission pursuant to state statutory authorization in October, 1969, as amended, by which the county regulates the subdivision of land.

(19) "Zoning resolution" means the resolution adopted by the governing body pursuant to state statutory authorization on October 27, 1988, as amended;

SECTION 3. It is the intent and purpose of this act to authorize Dickson County to impose a tax on new development in the county, which requires a building permit, payable at the time of issuance of a building permit or as set out hereinafter, so as to ensure and require that persons responsible for new development share in the burdens of growth by paying their fair share for the cost of new and expanded facilities made necessary by such development.

As amended by: Private Acts of 2002, Chapter 162

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

SECTION 5. The governing body shall impose the tax authorized herein by resolution after adopting a capital improvements program indicating the need for the cost of public facilities anticipated to be funded, in part, by this tax and after finding that the need for such public facilities is reasonably related to new development in the county. The resolution of the governing body imposing this tax shall state the rate of tax on new residential and non-residential development, and shall require a two-thirds (2/3) vote of the county legislative body in favor of the resolution to set the tax rate or to thereafter change the tax rate. 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:

- (1) Public buildings.
- (2) Places of worship.
- (3) Barns or outbuildings used for agricultural purposes.
- (4) Replacement structures for previously existing structures destroyed by fire or other disaster.

SECTION 7. For the exercise of the privilege described herein. Dickson County may impose a tax on new development at a rate set by the governing body per gross square feet of new residential and non-residential development.

SECTION 8. The tax established in this act shall be collected in the following manner:

- (1) If a building permit is issued by the county, the county building inspector's office shall receive payment in full at the time of application for a building permit for development as herein defined; or
- (2) If the building permit is issued by a city, the city shall, before issuance of a building permit, require evidence of a valid certificate executed by the county building inspector's office that the full amount of tax due the county has been paid in full; or
- (3) If a city does not require a building permit for development within the city, the person or entity desiring to engage in any kind of development within that city shall, before beginning development, pay to the county building inspector's office the full amount of the tax due and obtain a receipt for payment evidencing that the tax has been paid in full.

No building permit for development as herein defined shall be issued in Dickson County, nor shall any person be permitted to begin development unless the tax has been paid in full and the person has been issued a building permit, or, if any city does not require a building permit, the person has a receipt from the county building inspector's office evidencing payment of this tax in full. 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 a certificate of tax been required by the city.

As amended by: Private Acts of 2002, Chapter 162

SECTION 9. All tax funds collected shall be used for the purpose of providing public facilities, the need for which is reasonably related to new development.

SECTION 10. The authority to impose this privilege tax on new development in Dickson 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 tax, fee, assessment or charge, shall not be deemed to constitute double taxation.

SECTION 11. (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 Dickson County and by notifying the official that the payment is made under protest; or

(2) By requesting an appeal of the decision of the official in written form within ten (10) days of the protest and payment. Appeals shall be heard by the Dickson County board of zoning appeals. Hearing shall be scheduled within forty-five (45) days of the written request for appeal.

(b) The board of zoning appeals shall render a decision on all hearings within thirty (30) days of the hearing date, unless the hearing is continued from time to time by a majority vote of the board for further information.

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

(d) Hearings before the board shall proceed as follows:

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

(2) The appellant shall explain his reasons for protesting the ruling.

(3) The board may request further information from any county official, including, but not limited to, the county executive, county commissioners or committee members, the county attorney, or the county planning staff. The board will not have the power of subpoena.

(4) The board will deliberate and render a decision by a majority vote. Decisions will 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 actions by certiorari and supersedeas to the Chancery Court of Dickson County, Tennessee, provided that an application to the court is made within sixty (60) days of the written decision of the board.

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 Dickson County. This act shall be deemed to create an additional and alternative method for Dickson County to impose and collect taxes for the purpose of providing public facilities made necessary by new development in the county.

(A) The county shall have a lien on any real property for the tax imposed by this act, if the tax has not been paid as required by this act, prior to the beginning of development. Notwithstanding any other provisions of this act, the county may seek and shall be entitled to injunctive relief to stop and enjoin further development of the property if the tax required by this act has not been paid in full. In addition the county shall have and retain such other rights that it may have at law for the collection of such taxes due hereunder.

As amended by: Private Acts of 2002, Chapter 162.

SECTION 13. If any provisions 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 14. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the County Legislative Body of Dickson County. Its approval or non-approval shall be proclaimed by the presiding officer of the County Legislative Body and certified by him 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 law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 14.

Passed: June 9, 2000.

Hotel/Motel Tax

Private Acts of 1987 Chapter 25

SECTION 1. For the purposes of this Act:

(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, or any other group or combination acting as a unit.

(b) "Hotel" means any structure or space, or any portion thereof, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist camp, tourist court, 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 the use or possession, of any room, lodgings or accommodations in any hotel.

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

(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 services of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the person is complimentary from the operator and no consideration is charged to or received from any person.

(f) "County" means Dickson County, Tennessee.

(g) "Operator" means the person operating the hotel whether as owner, lessee or otherwise, including any governmental entity operating a hotel, whether as owner or otherwise.

(h) "Clerk" means the county clerk of Dickson County, Tennessee.

As amended by: Private Acts of 1988, Chapter 194.

SECTION 2. The legislative body of Dickson County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient, in the amount of five percent (5%) of the rate charged by the operator.

SECTION 3. The proceeds received by the county from the tax shall be designated and used for the economic development of Dickson County.

SECTION 4. Such tax shall be added by each and every operator to each invoice prepared by the operator for the occupancy of his or her hotel, such invoice to be given directly or transmitted to the transient and such tax shall be collected by such operator from the transient and remitted to Dickson County.

When a person has maintained occupancy for thirty (30) continuous days, that person shall receive from the operator a refund or credit for the tax previously collected from or charged to him or her, and the operator shall receive credit for the amount of such tax if previously paid or reported to the county.

SECTION 5.

(a) The tax levied shall be remitted by all operators who lease, rent or charge for any rooms or spaces in hotels within the county, to the county clerk or such other officer as may by resolution be charged with the duty of collection thereof, said tax to be remitted to such officer not later than the twentieth (20th) day of each month for the preceding month. The operator is hereby required to collect the said tax from the transient at the time of the presentation of the invoice for said

occupancy as may be the custom of the operator, and if credit is granted by the operator to the transient, then 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 remitting the tax levied by these sections the operator shall be allowed two percent (2%) of the amount of the tax due and accounted for and remitted to the clerk in the form of a deduction in submitting his or her report and paying the amount due by such operator, provided the amount due was not delinquent at the time of payment.

SECTION 6. The clerk, or other authorized collector of the tax, shall be responsible for the collection of said tax and shall place the proceeds of such tax in accounts for the purpose stated herein. A monthly tax return shall be filed under oath with the clerk by the operator with such number of copies thereof as the clerk may reasonably require for the collection of such tax. The report of the operator shall include such facts and information as may be deemed reasonable for the verification of the tax due. The form of such report shall be developed by the clerk and approved by the county legislative body prior to use. The clerk shall audit each operator in the county at least once per year and shall report on the audits made on a quarterly basis to the county legislative body.

The county legislative body is hereby authorized to adopt resolutions to provide reasonable rules and regulations for the implementation of the provisions of this Act, including the form for such reports.

SECTION 7. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator or that it will not be added to the rent, or that if added, any part will be refunded.

SECTION 8. Taxes collected by an operator which are not remitted to the county clerk on or before the due dates shall be delinquent. An operator shall be liable for interest on such delinquent taxes from the due date at the rate of twelve percent (12%) 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. Each occurrence of willful refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is hereby declared to be unlawful and shall constitute a misdemeanor punishable upon conviction of a fine not in excess of fifty dollars (\$50.00).

SECTION 9. It shall be the duty of every operator liable for the collection and payment to the county of any tax imposed by this act to keep and preserve for a period of three (3) years all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the county, which records the county clerk shall have the right to inspect at all reasonable times.

SECTION 10. The county clerk in administering and enforcing the provisions of this act shall have as additional powers, those powers and duties with respect to collecting taxes as provided in Title 67 of Tennessee Code Annotated or otherwise provided by law for the county clerks.

For his or her services in administering and enforcing the provisions of this act, the county clerk shall be entitled to retain as a commission five percent (5%) of the taxes so collected.

Upon any claim of illegal assessment and collection, the taxpayer shall have the remedies provided in Title 67, Tennessee Code Annotated, it being the intent of this act that the provisions of law which apply to the recovery of state taxes illegally assessed and collected under the authority of this act; provided further, the county clerk shall possess those powers and duties as provided in Tennessee Code Annotated, Section 67-1-707 for the county clerks.

With respect to the adjustment and settlement with taxpayers, all errors of county taxes collected by the county clerk under the authority of this act shall be refunded by the county clerk.

Notice of any tax paid under protest shall be given to the county clerk and the resolution authorizing levy of the tax shall designate a county officer against whom suit may be brought for recovery.

SECTION 11. The proceeds of the tax authorized by this act shall be allocated to and placed in the General Fund of Dickson County to be used for the purposes stated in Section 3 of this act.

SECTION 12. 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 13. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Dickson County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by the presiding officer of the county legislative body to

the secretary of state.

SECTION 14. For the purpose of approving or rejecting the provisions of this act, it shall become effective upon becoming a law. For all other purposes, it shall become effective upon being approved as provided by Section 13, the public welfare requiring it.

Passed: March 12, 1987.

Litigation Tax

Private Acts of 1974 Chapter 215

SECTION 1. A litigation tax of ten dollars (\$10.00) shall be levied and taxed as a part of the costs in all civil and criminal actions in General Sessions Court, Circuit Court and the Chancery Court of Dickson County.

As amended by: Private Acts of 1981, Chapter 32

SECTION 2. The Clerks of the respective courts shall collect the litigation tax and pay the money to the County General Fund.

All expenditures made from these revenues shall be made by the County Judge or Executive upon authorization of the Board of County Commissioners of Dickson County.

As amended by: Private Acts of 1981, Chapter 32

SECTION 3. This act shall have no effect unless it is approved by two-thirds (2/3) vote of the Board of County Commissioners of Dickson County at or before its regular July, 1981, meetings. Its approval or non-approval shall be proclaimed by the presiding officer and certified by him to the Secretary of State.

SECTION 4. 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 3.

Passed: March 11, 1981.

Motor Vehicle Tax

Private Acts of 1976 Chapter 206

SECTION 1. For the privilege of using the public roads and highways, except state-maintained roads, in Dickson County, Tennessee, there is levied upon motor-driven vehicles, including motorcycles and motor-driven bicycles and scooters, and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for the operation upon public highways or roads, and except all motor-driven vehicles owned by any governmental agency or governmental instrumentality, a special privilege tax for the benefit of such county, which tax shall be in the amount of Ten Dollars (\$10.00) for each such motor-driven vehicle.

This tax applies to, is a levy upon, and shall be paid on each motor-driven vehicle, the owner of which lives within, or usually stays within, or who operates such a motor-driven vehicle, on, over, or upon the streets, roads, or highways of said county, state-maintained roads excluded, for a period of as many as sixty (60) days, during any year hereafter.

SECTION 2. It shall be and is hereby declared to be a misdemeanor and punishable as such for any owner of a motor-driven vehicle taxable hereunder to operate or allow to be operated such motor-driven vehicle upon the streets, roads or highways of said county, state-maintained roads excluded, without the payment of the tax herein levied and without full and complete compliance with all provisions hereof. Provided further that nothing in this Act shall be construed as permitting and authorizing the levy and collection of a tax against non-residents of Dickson County or against owners of such vehicles using the streets, roads, and highways of said county, who live or reside outside the bounds of the County but do not come within the provisions of this Act, and within a reasonable construction of the provisions hereof.

Any new resident of Dickson County shall be allowed thirty (30) days after establishing his residence in the county within which to comply with the provisions of this Act.

SECTION 3. The tax herein levied shall be paid to and collected by the County Court Clerk of Dickson County, who shall collect this tax at the same time he collects the state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this State. The Clerk shall not issue to a resident of said county and state license for the operation of a motor-driven vehicle taxable hereunder unless, at the same time, such owner shall purchase the license or pay the privilege tax levied hereunder,

for the operation of each of his motor-driven vehicles under the provisions of this Act.

SECTION 4. Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the Clerk, the original of which shall be kept by the owner of the motor-driven vehicle, and by a decal or emblem also issued by the Clerk, which shall be displayed by affixing the same on and to the designated place on the license plate.

As amended by: Private Acts of 1988, Chapter 196
Private Acts of 1988, Chapter 200

SECTION 5. The design of the decal or emblem shall be determined by the County Court Clerk. The expense incident to the purchase of such decals and emblems herein required, as well as the expense of obtaining proper receipts and other records necessary for the performance of the duties herein incumbent upon the clerk shall be paid from the General Fund of the county.

SECTION 6. The privilege tax or wheel tax herein levied, when paid together with full, complete and explicit performance of and compliance with all provisions of this Act, by the owner, shall entitle the owner of the motor-driven vehicle for which said tax was paid and on which the decal or emblem has been affixed as herein provided, to operate or allow to be operated his vehicle over the streets, roads, and highways of the county for a period of one year from March 1st of each year until midnight on the last day of February of the next succeeding year. There shall be a grace period of forty-six (46) days to commence on March 1st of each year and end at midnight on April 15th to allow for the purchase of new emblems and decals as required herein.

When a vehicle becomes taxable under the provisions of this Act, at a later date than the above required date, the same proportionate reduction shall be made as to the cost of the wheel tax, or the amount to be paid to the County Court Clerk therefor, as is now made in the issuance of the privilege tax payable to the State of Tennessee and collected by the Clerk, under the provisions of the general laws of this State.

SECTION 7. For his services in collecting the aforesaid tax, and in issuing the receipt therefor and delivering the decal or emblem to the owner, the Clerk shall be entitled to a fee of Fifty Cents (\$.50) for each motor- driven vehicle, motorcycle, motor-driven scooter and bicycle, and further provided that this fee shall be deducted from the amount of wheel tax paid by and collected from the owner of each motor-driven vehicle, motorcycle or motor-driven scooter and bicycle as required by the provisions of this Act. The Clerk will 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 him for the payment of the aforesaid wheel tax.

SECTION 8. In the event any motor-driven vehicle for which the wheel tax has been paid and the emblem or decal issued and placed thereon, becomes unusable or is destroyed or damaged to the extent that it can no longer be operated over the public roads, streets or highways of said county; or in the event that the owner transfers the title to such vehicle, and completely removes therefrom and destroys the decal or emblem issued for and placed thereon, and the owner makes proper application to the Clerk for the issuance of a duplicate decal or emblem to be used by him on another vehicle for the unexpired term for which the original decal or emblem was issued, and the Clerk is satisfied that the applicant is entitled to the issuance of such a duplicate decal or emblem, and the owner pays into the hands of the Clerk the sum of One Dollar (\$1.00) of which fifty cents (\$.50) shall be the Clerk's fee, the Clerk shall then issue to such owner a duplicate receipt, canceling the original receipt delivered to him by the owner, and will deliver to the owner a duplicate decal or emblem, which shall be affixed to the motor-driven vehicle for which it is issues, as herein provided, and such duplicate decal or emblem shall entitle the owner to operate or allow to be operated the vehicle upon the streets, roads, and highways of said county for the remainder of the period for which the original decal or emblem was issued. Likewise, in the event a decal or emblem becomes obliterated, erased, or defaced, or is destroyed under the provisions of this Act, and is therefore illegible and unusable by the owner, upon proper application made by the owner and filed with the Clerk, showing such circumstances and facts to be true, then the Clerk, upon receipt from the owner of One Dollar (\$1.00) from which the Clerk shall deduct fifty cents (\$.50) as his fee, shall issue and deliver to the owner, a duplicate decal or emblem.

SECTION 9. That the proceeds from the tax herein imposed, when collected by the Clerk and paid into the hands of the Trustee, shall be placed in the Highway Fund of Dickson county to be used for county road maintenance only.

SECTION 10. Any person violating the provisions of this Act, upon conviction, shall be fined not less than Twenty-five Dollars (\$25.00) nor more than Fifty Dollars (\$50.00).

SECTION 11. The tax herein levied shall be collected beginning March 1, 1976, and each subsequent year thereafter.

SECTION 12. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the

Quarterly County Court of Dickson County, Tennessee. Its approval or non-approval shall be proclaimed by the presiding officer of the Quarterly County Court and certified by him to the Secretary of State.

SECTION 13. This Act is declared severable in its construction, and if any section or provision of said act should be declared unconstitutional by a court of competent jurisdiction, the remaining sections or provisions will have full force and effect; it being the legislative intent that this Act would have been enacted without the inclusion of the unconstitutional provisions or sections thereof.

SECTION 14. For the purpose of approving or rejecting the provisions of this Act as provided in Section 12, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, this Act shall take effect upon approval as provided in Section 12.

SECTION 15. All disabled veterans who are one hundred percent (100%) disabled (service connected) and prisoners of war receive two (2) wheel stickers without charge and each wheel chair confined person receive one (1) wheel sticker without charge, provided that the disabled veterans, prisoners of war and wheel chair confined persons receive free license plates from the State of Tennessee.

As amended by: Private Acts of 1988, Chapter 196

SECTION 12. That all disabled veterans who are one hundred percent (100%) disabled (service connected) and prisoners of war receive two (2) wheel tax stickers without charge and each wheel chair confined person receive one (1) wheel tax sticker without charge, provided that said disabled veterans, prisoners of war and wheel chair confined persons shall receive free license plates from the State of Tennessee.

As amended by: Private Acts of 1988, Chapter 200

COMPILER'S NOTE: Private Acts of 1988, Chapter 196 and Private Acts of 1988, Chapter 200, amend Section 4 of this chapter with identical language. Private Acts of 1988, Chapter 196, adds new Section 15 while Private Acts of 1988, Chapter 200, adds a new Section designated as Section 12.

Passed: February 11, 1976.

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 Dickson County Assessor.

1. Private Acts of 1911, Chapter 411, amended the general State law on Tax Assessor's for several counties including Dickson County which set the annual salary of the assessor at \$800.
2. Private Acts of 1917, Chapter 208, also amended Private Acts of 1911, Chapter 411, Item 1, above, but the amendment apparently only applied to Monroe County although Dickson County was mentioned as being within the population figures quoted.
3. Private Acts of 1917, Chapter 250, was a duplicate of Chapter 208, Item 2, above, quoting the same population figures.
4. Private Acts of 1919, Chapter 106, amended Private Acts of 1917, Chapter 208, Item 2, above, by increasing the annual salary of the Tax Assessor therein mentioned from \$800 to \$1,200. Again there is some question on whether this Act applied to Dickson County.
5. Private Acts of 1925, Chapter 520, amended Private Acts of 1911, Chapter 411, Section 1, by fixing the salary of the Tax Assessor in Dickson County (identified by the use of the 1920 Federal Census figures) at \$1,200 annually beginning with the year 1925 and continuing thereafter.
6. Private Acts of 1949, Chapter 583, stated that the compensation of the Tax Assessor in Dickson County would hereafter be \$1,800 per year instead of \$1,200 payable out of the county treasury on the warrant of the County Judge, or Chairman, which would be countersigned by the County Court Clerk. The salary could be paid in equal monthly installments, or in such a way as might be mutually agreeable to the parties.
7. Private Acts of 1955, Chapter 392, provided that the Tax Assessor of Dickson County would be paid \$2,200 annually in equal monthly installments, effective September 1, 1956. Our information is that no action was taken on this Act by the Quarterly County Court of Dickson County and therefore, if true, the act never became effective.

Taxation

The following is a listing of acts pertaining to taxation in Dickson County which are no longer effective.

Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1807, Chapter 46, authorized the Quarterly Court of Dickson County, a majority of the Justices being present, to levy a tax to be collected with the other taxes which would be used to complete the construction of the public buildings in the county, primarily located in the town of Charlotte.
2. Acts of 1809, Chapter 66, stated that the taxes hereinbefore imposed have been insufficient to build the Court house and prison in Clarksville for the Robertson District to which Dickson County belonged, this act was the authority for Montgomery County to levy an additional tax and Section 2 made it the duty of the Justices of the counties of Robertson, Dickson, Hickman, Stewart, and Humphreys, to lay a tax in 1810 to complete the construction of the Court House and pay off all the debts in connection with it. Commissioners must make a full and complete statement of the disposition of all the funds.
3. Acts of 1822, Chapter 138, authorized the Trustee of Dickson County to call on the Trustee of Hickman County for that part of the taxes due Dickson County collected by the Sheriff from the citizens living north of the line dividing those two counties. The Sheriff of Dickson County could proceed against the Hickman County Trustee if he failed or refused to act. The Hickman Trustee must furnish on oath a list of those owing taxes to Dickson County.
4. Acts of 1831, Chapter 73, recited in the introduction that a devastating storm had demolished nearly every building in Charlotte and spread wide destruction in Dickson County which would make it oppressive to collect taxes, therefore, this Act remitted all the State taxes for the years 1832 and 1833 to the County. The Collectors would pay over to the Commissioners of the County these tax funds whose primary duty would be to restore the Court House in Charlotte.
5. Acts of 1870, Chapter 50, provided that the Counties and cities in the State could levy 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, and (2) that the credit of no county, or city, 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 three-fourths of the voters agree. Twenty-six counties exempted themselves from the three-fourths approval vote, inserting a simple majority for the next ten years, but Dickson County was not among their number.
6. Private Acts of 1921, Chapter 487, amended Public Acts of 1907, Chapter 602, Section 32, to provide that in Dickson County the Board of Tax Equalization would be paid by the county as their compensation no less than \$4.00 per day.
7. Private Acts of 1931, Chapter 422, was the enabling law for the County of Dickson's Quarterly Court to levy a tax in the same manner as other taxes and to be collected as other taxes which would be used for general county purposes but said tax could not exceed 35 cents per \$100 property valuation.
8. Private Acts of 1937, Chapter 739, created the office of Delinquent Poll Tax Collector in Dickson County (identified by the use of the 1930 Federal Census figures) for a term of two years to be filled by the Quarterly County Court at its July term to serve until January 10 when a successor would be elected by the Court and every two years afterwards. All polls due on July 15 for the year 1936 were delinquent and all those not paid on April 1 after the due year were also delinquent. The Collector would be paid \$1.00 for each delinquent poll tax collected which would be added to the costs. The appearance of one's name on a delinquent list was sufficient to cause a distress warrant to be issued. The Collector must use only those receipts in books furnished by the Trustee to whom the money would be delivered each month. The Collector was to be sworn into office, and bonded, and he could examine the books and records of any firm in the county, conduct hearings, and issue subpoenas.
9. Private Acts of 1972, Chapter 384, provided that a litigation tax of \$5.00 would be taxes as part of the costs in all the criminal cases in the General Sessions Court of Dickson County. The Clerks of the Court would collect the tax and pay the money into the "Court House and Jail Maintenance, Repair, and Improvement Fund". All expenditures would be made by the County Judge upon the authorization of the Quarterly Court. This Act was repealed below in Item 11.
10. Public Acts of 1973, Chapter 226, repealed all the poll tax laws thereon the statute books in their entirety.
11. Private Acts of 1974, Chapter 235, specifically repealed Private Acts of 1972, Chapter 384, which set up a litigation tax in Dickson County.
12. Private Acts of 1982, Chapter 305, would have amended Private Acts of 1976, Chapter 206, to

levy a \$10 special privilege tax against automobile dealers, but the Act was disapproved by the county legislative body on April 19, 1982.

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