



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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Chapter XIII - Taxation

Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Chapter XIII - Taxation

Tax Limitations

Private Acts of 1921 Chapter 603

SECTION 1. That in all counties thruout the State, with population between one hundred fifteen thousand, and one hundred, sixty thousand, according to the Federal Census for the year 1920, or any subsequent Federal Census, and, in all municipalities including taxing districts, within such counties, the aggregate of taxes levied for collection by such counties, or municipalities, for the year 1921, shall not exceed the aggregate of taxes levied for collection for the year 1920. And, in no subsequent year, shall the aggregate of taxes levied for collection in any such counties, or municipalities, including taxing districts, be more than six per centum in excess of the aggregate of taxes levied for collection for the previous year; provided however, that the provisions of this Act shall not apply to privilege taxes.

Provided, however, that if any new territory has been since the passage of Chapter 603 of Private Acts of 1921, or shall hereafter be annexed to any municipality, or taxing district, in any such counties, then such municipality or taxing district is authorized to collect, in addition to the 6 per cent in excess of the aggregate of taxes for the previous year, an amount not more than 6 per cent in excess of what the aggregate of the taxes would have been on the assessed valuation of property in the territory annexed to said municipality or taxing districts for the previous year at the same rate in effect in said municipality or taxing district for the previous year.

Also provided, that the tax limitations imposed by this Act shall not apply to (1) the increase in value of any property within such municipality or taxing district abutting on any street opened, widened or extended, as a result of such opening, extension or widening, upon which increase in value no property tax was levied in the preceding year by the municipality or taxing district in which was located the property thus increased in value; or (2) special levies for taxes for the express purpose of creating or maintaining a sinking fund for the payment of any present or future bonded indebtedness, not however, to be less than 10 cents upon each \$100.00 of taxable property in any year, nor more than that which is required under the terms of the Legislative enactments which have authorized or shall authorize bond issues [sic] for the municipality or taxing district, the funds arising from this special sinking fund levy to be turned over to the sinking fund commissioners of the municipality or taxing fund commissioners of the municipality or taxing district, and it shall be unlawful for these funds to be diverted to any other purpose; or (3) issuance of which shall hereafter be approved by the qualified voters of such municipality or taxing district in any election called for that purpose and held after the passage of this Act, or on any bonds, the issuance of which has heretofore been approved by the qualified voters of such municipality or taxing district in an election called for that purpose, but which have not at the time of the passage of this Act been actually issued; or (4) special levies for the payment of interest on bonds provided for in Acts to annex territory to such municipality or taxing district where the qualified voters of such annexed territory shall have voted in favor of such annexation.

As amended by: Private Acts of 1925, Chapter 355

Provided, further, that the limitations imposed by this Act upon the amount of taxes that may be levied shall not apply to taxes levied for the purpose of paying the principal and interest of bonds heretofore or hereafter issued by the County of Hamilton.

As amended by: Private Acts of 1927, Chapter 337

Provided further that the limitations imposed upon the aggregate amount of taxes that may be levied for collection by any municipality or Taxing District in such county shall not apply to special levies made for school purposes, and such special school levies shall not impair the power or authority of such Municipalities or Taxing Districts to increase the aggregate of taxes levied for collection in such Municipalities or Taxing Districts six per centum in excess of the aggregate of taxes levied for collection for the previous year.

As amended by: Private Acts of 1937, Chapter 749

Provided, further, that the limitation imposed on the aggregate amount of taxes that may be levied for collection by any such County shall not apply to levies made for school purposes for the year 1953, and such school levies shall not impair the power or authority of said County to increase the aggregate of taxes levied for collection for said County six per centum in excess of the aggregate of taxes levied for collection in the previous year; provided, further, that said limitation of six per centum shall be in full force and effect for years succeeding 1953, except as provided in Section 2 hereof and in Chapter 337 of the Private Acts of Tennessee for 1927.

As amended by: Private Acts of 1953, Chapter 450

SECTION 2. That in such County, the limitation of six per centum in excess of the aggregate of taxes levied for collection in the previous year shall not apply to increases received from real estate assessments due to new construction or improvements of existing buildings on real estate located in said County, nor to increases in the aggregate of taxes due to increases in the amount of personal property assessed to the taxpayers in said County, over the assessments in the preceding year.

As amended by: Private Acts of 1953, Chapter 450

SECTION 3. That all laws, or parts of laws in conflict with this Act, shall be, and the same are, hereby repealed.

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

Passed: March 30, 1921.

Private Acts of 1929 Chapter 202

COMPILER'S NOTE: Since this act does not amend specific portions of Private Acts of 1921, Chapter 603, but rather, is general in its amendatory nature, it is published in full.

SECTION 1. That Chapter 115 of the Public Acts of the State of Tennessee for the year 1925, entitled as set out in the caption hereof, be, and the same is hereby amended as follows:

"Provided, That in counties having a population of not less than 115,000 nor more than 116,000 inhabitants, according to the Federal Census of 1920, or any subsequent federal census, the mayor of any municipality in such counties operating its own school system may contract with the authorities of such counties for the payment of a definite sum each year by the county to such municipality from funds derived from all taxes for school purposes in lieu of the distribution based on average daily attendance in the county and city public elementary and high schools, as now provided by said Chapter 115 of the Public Acts of Tennessee for the year 1925."

SECTION 2. That Chapter 603 of the Private Acts of Tennessee for the year 1921, entitled as set out in the caption hereof, be, and the same is hereby amended so that its terms shall not apply to any such counties insofar as an increase in taxes is made necessary by reason of the execution of said contract authorized in Section 1 of this Act.

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

Passed: February 18, 1929.

Quarterly Payments

Private Acts of 1935 Chapter 768

SECTION 1. That Hamilton County, Tennessee, be and it is hereby authorized by and through the action of its Quarterly County Court at any regular or specially called session to provide for the payment and collection of taxes due said County in quarter annual installments on dates to be fixed by resolution of its said Quarterly County Court.

SECTION 2. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: April 20, 1935.

Hotel - Motel Tax

Public Acts of 1980 Chapter 905

COMPILER'S NOTE: The following act is a public act of special application and is not codified in Tennessee Code Annotated.

WHEREAS, In order to provide supplemental funding necessary to construct a sports arena-coliseum type facility the county government is committed to provide the sum of three million dollars (\$3,000,000) as a partial contribution to the cost of constructing such facility, if and when such funds are needed, such funds to be raised by the sale of bonds at the appropriate time; and

WHEREAS, It is the legislative intent that the funds necessary to pay the debt service on such bonded indebtedness be obtained through the passage of a privilege tax on the occupancy of hotel-motel rooms of up to four percent (4%) equally applied throughout the county, and that any additional funds raised thereby be utilized for the promotion of tourism at the discretion of the county legislative body; now, therefore,

As amended by: Public Acts of 1988, Chapter 918

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

- (a) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, receiver, trustee, syndicate, 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 camp, tourist court, tourist cabin, motel or any place in which rooms, lodgings or accommodations [sic] 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 ninety (90) 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) "Operator" means the person operating the hotel whether as owner, lessee or otherwise.
- (g) "Revenues" means revenues derived from the tax authorized by this act and any interest earned from the temporary investment of such revenues.

As amended by: Public Acts of 1983, Chapter 444

SECTION 2. The legislative body of any county having a population of not less than two hundred fifty-four thousand (254,000) and not more than two hundred fifty-five thousand (255,000) according to the 1970 federal census of population or any subsequent federal census is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient in an amount not to exceed four percent (4%) of the consideration charged by the operator. Such tax is a privilege tax upon the transient occupying such room and is to be collected as provided by this Act.

As amended by: Public Acts of 1988, Chapter 918

SECTION 3. Such tax shall be added by each operator to each invoice prepared by the operator for the occupancy in his hotel and be given directly or transmitted to the transient and shall be collected by such operator from the transient and remitted to the county.

When a person has maintained occupancy for ninety (90) continuous days, he shall receive from the operator a refund or credit for the tax previously collected from or charged to him, and the operator shall receive credit for the amount of such tax if previously paid or reported to the county.

SECTION 4. The tax hereby levied shall be remitted by all operators who lease, rent or charge for occupancy within a hotel in the county to the county trustee or such other officer as may by resolution of the county legislative body be charged with the duty of collection thereof, such tax to be remitted to such officer no later than the twentieth (20th) day of each month for the preceding month. The operator is required to collect the tax from the transient at the time of the presentation of the invoice for such occupancy whether prior to occupancy or after 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 for such tax shall be that of the operator.

SECTION 5. The Trustee or other authorized collector of the tax authorized by this Act shall be responsible for the collection of such tax. A monthly tax return under oath shall be filed with the trustee by the operator with such number of copies thereof as the trustee 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 trustee and approved by the county legislative body prior to use. The county auditor shall cause an annual audit to be made of each operator in the county. The county auditor may audit such operator or may accept an independent audit prepared by accountants licensed to do business in this state. The county auditor shall report on the audits made or filed with the county trustee's office on a quarterly basis to the county legislative body. The county legislative body is authorized to adopt resolutions to provide reasonable rules and regulations for the implementation of the provisions of this act.

As amended by: Public Acts of 1988, Chapter 918

SECTION 6. 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 7. Taxes collected by an operator which are not remitted to the county trustee on or before the due dates are 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, a penalty of two percent (2%) for each month or fraction thereof such taxes are delinquent. Such interest and penalty shall become a part of the tax. 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 declared to be unlawful and shall be punishable upon conviction by a fine not in excess of fifty dollars (\$50.00).

As amended by: Public Acts of 1983, Chapter 444

SECTION 8. It shall be the duty of every operator liable for the collection and payment to the county of the 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 may have been liable for the collection of and payment to the county, which records the county trustee shall have the right to inspect at all reasonable times.

SECTION 9. The county trustee in administering and enforcing the provisions of this act shall have as additional powers, those powers and duties with respect to collection and enforcement of taxes as provided in Title 67 of Tennessee Code Annotated or otherwise provided by law for the county clerks.

As amended by: Public Acts of 1983, Chapter 444

Upon any claim of illegal assessment and collection, the taxpayer shall have the remedy provided in Tennessee Code Annotated, Title 67, Chapter 23, it being the intent of this act that the provisions of law which apply to the recovery of state taxes illegally assessed and collected shall also apply to the tax levied under the authority of this act. The county trustee shall also possess those powers and duties as provided in Tennessee Code Annotated, Section 67-2301, for the county clerks with respect to the adjustment and settlement with taxpayers all errors of county taxes collected by him under authority of this act and to direct the refunding of same. Notice of any tax paid under protest shall be given to the county trustee and the resolution authorizing levy of the tax shall designate a county officer against whom suit may be brought for recovery.

SECTION 10. (a) The county trustee is hereby charged with the duty of collection of the tax herein authorized and shall place the proceeds of such tax in a special account in the general fund.

(b) Revenues realized from such tax shall first be allocated to meet the remaining debt service payments of the sports arena-coliseum facility on the established schedule and then such revenues shall be allocated to the other projects in this act and its amendments.

(c) An interest earned from the temporary investment of revenues derived from the privilege tax shall be used for the purposes of this act. Any revenues in excess of the amount required for committed debt service shall be allocated by the county legislative body for tourism related activities.

(d) Any revenues in excess of the amount required for the debt service on the sports arena-coliseum shall be allocated in the amounts and for the purposes as follows:

(1) From the revenues derived from this tax, the county legislative body shall make one-time appropriations for the following projects:

(A) The sum of fifty thousand dollars (\$50,000) for the Provident Classic Golf Tournament;

(B) The sum of fifty thousand dollars (\$50,000) to the city of Chattanooga for physical improvements to the Hixson Greenway Project;

(2) A sum sufficient to the city of Chattanooga for a period of up to twenty (20) years for payment of the annual debt service on bonds in an amount up to two million five hundred thousand dollars (\$2,500,000) to fund the renovation of the Soldiers and Sailors Memorial Auditorium;

(3) A sum sufficient for payment of the annual debt service on bonds in an amount up to two million five hundred thousand dollars (\$2,500,000) to fund riverfront projects authorized by the county legislative body;

(4) A sum sufficient for payment of the annual debt service on bonds in the amount of one million dollars (\$1,000,000) to fund capital improvements to the Camp Jordan Park Project in East Ridge;

(5) A sum sufficient for payment of the annual debt service on bonds in the amount of one million dollars (\$1,000,000) to fund capital improvements to the Chattanooga-Hamilton County Bicentennial Library; this appropriation for capital improvements shall not be used to reduce the annual appropriation of the county and the city of Chattanooga for general operating revenue; and

(6) A sum sufficient to the city of Chattanooga for a period of up to twenty (20) years for payment

of the annual debt service on bonds in the amount of five hundred thousand dollars (\$500,000) to fund the capital improvements to the Bessie Smith Preservation Hall/Afro-American Heritage Museum.

The projects shall be funded in fiscal year 1988-89 as revenues are available for payment of the debt service on the bonds or bond anticipation notes issued by the county or the city of Chattanooga for such purpose.

(e) The county legislative body shall appropriate annually at least eight hundred thousand dollars (\$800,000) from the revenues of this act for the purpose of promoting tourism. This appropriation may be appropriated by the county to the Chattanooga Convention and Visitors Bureau or to a similar agency performing the promotional purposes now performed by the Chattanooga Convention and Visitors Bureau.

(f) When all the outstanding indebtedness on such bonds have been paid and collected, the proceeds from the tax levied under this act shall be budgeted for tourism related activities by the county legislative body, including capital expenditures, all other expenditures allowed to counties relating to tourism related activities, including but not limited to the provision of Tennessee Code Annotated, Title 5, Chapter 9, Part 2.

(g) The county legislative body is hereby authorized to promulgate additional rules and regulations for the reasonable implementation of this act.

As amended by: Public Acts of 1988, Chapter 918

SECTION. 11.

(a) For the purpose of promoting tourism, Tennessee Code Annotated, Title 5, Chapter 9, Part 2, authorizes counties to establish tourist development agencies. The tourist development agency for any county to which this Act may apply shall consist of nine (9) members, seven (7) of such members to be appointed by the county executive and confirmed by the county legislative body, and one (1) member each to be appointed by the legislative body of Chattanooga and East Ridge respectively.

(b) An Agency, to be known as the "Tourist Development Agency", is hereby created and established for, and on behalf, of any county to which this act may apply. It is further declared that the tourist development agency is intended to qualify and be a prescribed agency as set out in Tennessee Code Annotated, Title 5, Chapter 9, Part 2.

(c) The nine (9) tourist development agency members shall be appointed for a term of four (4) years; provided, however, in making the initial appointments, the county executive shall appoint two (2) members for a term of four (4) years, two (2) members for a term of three (3) years and three (3) members for a term of two (2) years; the City of Chattanooga shall appoint one (1) member for a term of four (4) years; the City of East Ridge shall appoint one (1) member for a term of three (3) years. Vacancies shall be filled in the same manner as appointments. Members shall serve without compensation except for reimbursement to them for necessary and reasonable expenses as shall be determined by the county.

(d) The county executive shall appoint: one (1) member designed by the county legislative body; one (1) member designated by members of the Tennessee General Assembly representing district lying within the county; one (1) member representing the restaurant industry, the convention industry, the lodging industry, and the attractions industry; one (1) member representing an arts or cultural organization or a foundation having office within the county and that has been granted federal tax exemption by the Internal Revenue Service; and three (3) private citizens. The member to be appointed by the legislative body of Chattanooga shall be a resident of the city of Chattanooga and the member to be appointed by the legislative body of the city of East Ridge shall be a resident of the city of East Ridge. All members shall be duly qualified electors of the county.

As amended by: Public Acts of 1983, Chapter 444

SECTION 12. The tourist development agency shall:

(1) Collect, compile and distribute literature as to the facilities, advantages and attractions of the county, the historic, recreational and scenic points and places of interest within the county and the transportation and highway facilities of the county;

(2) Plan and conduct a program of information and publicity designed to attract to the county tourist, visitors and other interested persons from outside the county, and also encourage and coordinate the efforts of other public and private organizations or groups of citizens to publicize the facilities and attractions of the county for the same purposes;

(3) Publicize the material and economic advantages of the county which render it a desirable place for business and residence;

(4) Carry on such educational program as is necessary to familiarize the people of the county and the

state with the scenic, historical, industrial, recreational, and agricultural advantages or needs of the county.

As amended by: Public Acts of 1983, Chapter 444

SECTION 13.

(a)

(1) The county legislative body is authorized to make appropriations from the hotel-motel occupancy privilege tax to the tourism development agency for the purpose of promoting tourism and tourist related activities for such county pursuant to Tennessee Code Annotated, Title 5, Chapter 9, Part 2, and Section 12 of this Act. Any appropriations from these revenues for the promotion of tourism in any fiscal year is conditional upon satisfaction of the debt service requirement of the bonds authorized by this Act in such fiscal year. Not less than seventy-five percent (75%) of the funds appropriated for tourism shall be utilized for those sorts of programs and projects provided for in Section 12 of this Act.

(2) The tourist development agency shall submit a line item annual budget to the county legislative body, and such budget shall be approved by such legislative body prior to the appropriation of any funds to such tourist development agency. Funds appropriated to the tourist development agency shall only be utilized for those items, projects, functions or activities in the budget as approved by the county legislative body, and the tourist development agency is not authorized to use such appropriated funds for any other purpose without the approval of such legislative body.

(b) The county finance administrator shall report to the tourist development agency the amount of collections from the hotel-motel occupancy privilege tax levied in this Act through April 30th of each year. Any agencies within the county, including municipalities and county government, may submit projects with projected funding to the tourist development agency by April 30th of each calendar year. The tourist development agency will allocate the revenues of the hotel-motel occupancy privilege tax within fifteen (15) days of April 30th of each calendar year so as to enable these agencies and governments to include the revenue in their respective budgets for the fiscal year beginning July 1st of each calendar year.

(c) The county legislative body is hereby authorized to promulgate additional rules and regulations for the reasonable implementation of this Act.

As amended by: Public Acts of 1983, Chapter 444

SECTION 14. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 15. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of any county to which it may apply. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and shall be certified by him to the Secretary of State.

SECTION 16. 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, this act shall take effect upon being approved as provided in Section 13.

Passed: April 17, 1980.

Road Tax

Private Acts of 1959 Chapter 98

SECTION 1. That Hamilton County, acting by and through the County Council in regular or special session assembled, be and it is hereby authorized and empowered to levy a road tax not to exceed five cents (5¢) on the One Hundred Dollars (\$100.00) upon all taxable property of the county to be expended under the direction of the Highway Department in building, repairing and constructing district roads in the county.

SECTION 2. That before this Act becomes effective, the same must be approved by a two-thirds (2/3) majority vote of the governing body of Hamilton County, the same being the County Council of said County, and that said vote shall be taken within sixty days (60) from the enactment of this Act. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or the reverse, and shall be certified by him to the Secretary of State.

SECTION 3. That all laws or parts of law in conflict with this Act are hereby repealed, and this Act shall

become effective from and after its passage, the public welfare requiring it.

Passed: March 2, 1959.

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 Hamilton County Assessor. Also referenced below is an act which repealed prior law without providing new substantive provisions.

1. Acts of 1819, Public Chapter 206, authorized the sheriff of Rhea County to collect any arrearage of tax, or any other debts he was authorized to collect prior to the establishment of Hamilton County, from any person stricken off to the county of Hamilton from the county of Rhea, just as if Hamilton County had not been established.
2. Private Acts of 1911, Chapter 32, amended Acts of 1907, Chapter 602, Section 9, Subsection 5, by increasing the annual salary of the tax assessor to \$3,500.
3. Private Acts of 1917, Chapter 491, amended Acts of 1907, Chapter 602, Section 39, above, by providing that the county tax assessor should thereafter make out the tax books for those counties having not less than 89,000 nor more than 90,000 inhabitants, according to the Federal Census of 1910, or subsequent federal census, instead of the county court clerk, with no compensation for said duty other than the \$4,000 annual salary provided by law (see subsequent act).
4. Private Acts of 1917, Chapter 492, amended Private Acts of 1911, Chapter 32, by increasing the salary of the tax assessor in counties having not less than 89,000 nor more than 90,000 inhabitants, according to the Federal Census of 1910, or subsequent federal census, to \$4,000 annually, and provided that he make out the tax books for the county with no additional compensation.
5. Private Acts of 1923, Chapter 407, amended Acts of 1907, Chapter 602, by increasing the salary of the tax assessor in counties with not less than 114,000 nor more than 125,000 inhabitants, according to the Federal Census of 1920, or subsequent federal census, to \$5,000 per year.
6. Private Acts of 1925, Chapter 42, also amended Acts of 1907, Chapter 602, by increasing the tax assessor's salary in Hamilton County to \$6,000 annually.
7. Private Acts of 1929, Chapter 70, amended Acts of 1907, Chapter 602, Section 9, Subsection 6, above, by requiring the tax assessor to file the affidavit required by that subsection with the county judge instead of with the county court clerk, and further, by allowing the tax assessor to employ such other deputies, assistants, clerks, engineers and attorneys, as may be needed in the preparation of reports and other documents for the county and state boards of equalization and the railroad and public service commission, the total cost of which shall not exceed \$17,000 per annum.
8. Private Acts of 1933, Chapter 771, fixed the total compensation of the tax assessor of Hamilton County at \$4,800 per year, but did not affect or modify any other Acts with regard to the appointment of and salaries for deputies. This act was specifically repealed by Private Acts of 1937, Chapter 795.
9. Private Acts of 1945, Chapter 41, amended Private Acts of 1929, Chapter 70, Section 1, by removing the \$17,000 limitation on the expense for hiring assistants and inserted "the amount appropriated by the County Council."
10. Private Acts of 1945, Chapter 113, authorized the tax assessor of Hamilton County to assess all real property in the county annually instead of biennially as was provided by law. This act has been superseded by general law, T.C.A. § 67-5-504.
11. Private Acts of 1951, Chapter 587, also amended Acts of 1907, Chapter 602, as it applied to Hamilton County, by setting the salary of the tax assessor at \$7,500 annually, for 1951 and every year thereafter.
12. Private Acts of 1957, Chapter 271, amended Private Acts of 1951, Chapter 587, by increasing the salary of the tax assessor to \$8,500 annually, effective on September 1, 1960.
13. Private Acts of 1959, Chapter 216, amended the above act before it actually became effective by elevating the salary of the tax assessor to \$10,000, effective on September 1, 1960.

Taxation

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

1. Acts of 1831, Chapter 74, Section 4, exempted John Witt of Hamilton County from paying tax on his turnpike road for the term of two years.
2. Acts of 1905, Chapter 75, created the office of delinquent poll tax collector for Hamilton County, defined its powers and duties, and set the compensation. He was to be elected by the county court for a term of eight years and was to be paid a commission of twenty-five cents on each tax collected.
3. Acts of 1907, Chapter 602, Section 76, established county revenue commissioners, appointed by the county court and composed of three prominent citizens one of whom would be an expert auditor. It was their responsibility to examine the books of the several county officials, including the county judge or chairman, and report at the end of each quarter to the entire membership of the court. Private Acts of 1911, Chapter 234, published herein, exempted Hamilton County from the requirements of this Section 76, and specifically created the office of county auditor.
4. Private Acts of 1911, Chapter 236, also created the office delinquent poll tax officer, with no general repealing clause contained therein. This act and the 1905 act are similar in all details except the commission to be paid the collector was raised to fifty cents in addition to the thirty cents due to the trustee.
5. Private Acts of 1915, Chapter 450, permitted Hamilton County, through its quarterly county court, to levy a tax on the taxable property of the county, not to exceed ten cents per \$100 valuation, to repair and maintain hospitals, sanitariums, and charitable institutions of the county.
6. Private Acts of 1917, Chapter 425, gave the quarterly county court the authority to levy a school tax of not less than 30 cents nor more than 60 cents on each \$100 of taxable property to defray the expenses of operating all the county schools for nine months of the scholastic year. A budget was to be prepared, and no other tax was to be levied.
7. Private Acts of 1925, Chapter 635, prescribed the method by which the trustee of Hamilton County should issue poll tax receipts. Sixty days prior to any election, the books were to be turned over to the election tax commission. A poll tax receipt was a prerequisite for voting in any election.
8. Private Acts of 1927, Chapter 395, again created the office of delinquent poll tax collector without any general repealing clause contained therein. It once again increased the commission, to seventy-five cents for the collector, and virtually reenacted the terms and conditions of the prior legislation. This Act was the subject of litigation in the case of *Davis v. Williams*, 158 Tenn. 34, 12 S.W.2d 532 (1928). The court declared this act unconstitutional on the ground that it provided for the filling of the office contrary to the provisions of the state constitution, article 11, section 17.
9. Private Acts of 1929, Chapter 308, authorized the levy of a tax of one and one-fourth cents per \$100 of property valuation to aid in maintaining county fairs in Hamilton County. Three of the directors of the fair association, if one existed, were to be chosen as the "Fair Fund Commission" and were to receive and expend said funds, keeping proper accounts thereof. The county auditor was authorized to audit the books and records of the commission whenever the county court desired.
10. Private Acts of 1929, Chapter 613, gave the quarterly county court the authority to levy a tax of not less than five cents nor more than twenty cents per \$100 property valuation to defray the expenses of maintaining, improving, and supervising all public buildings and grounds in the county.
11. Private Acts of 1929 (Ex. Sess.), Chapter 63, amended Private Acts of 1929, Chapter 308, by reducing the permissible tax rate levy for aiding county fairs from one and one-fourth cents to three-fourths of a cent per \$100 property valuation.
12. Private Acts of 1965, Chapter 11, permitted the Hamilton County Council or governing bodies in counties in Tennessee with a population of not less than 230,000 nor more than 240,000, according to the Federal Census of 1960, or any subsequent federal census, to appropriate funds jointly with cities of said counties for the specific purpose of having a survey or study made of fiscal relationships and/or possible tax inequities affecting the then present tax structure of said counties and cities.

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