



July 03, 2024

---

## Chapter XIII - Taxation

---

Dear Reader:

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

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

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

Sincerely,

The University of Tennessee  
County Technical Assistance Service  
226 Anne Dallas Dudley Boulevard, Suite 400  
Nashville, Tennessee 37219  
615.532.3555 phone  
615.532.3699 fax  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

Table of Contents

<b>Chapter XIII - Taxation .....</b>	<b>. 3</b>
<b>Assessor of Property .....</b>	<b>. 3</b>
<b>Private Acts of 1955 Chapter 130 .....</b>	<b>. 3</b>
<b>Litigation Tax .....</b>	<b>. 3</b>
<b>Private Acts of 1963 Chapter 139 .....</b>	<b>. 3</b>
<b>Property Tax .....</b>	<b>. 3</b>
<b>Hotels and Motels .....</b>	<b>. 3</b>
<b>Private Acts of 1991 Chapter 108 .....</b>	<b>. 3</b>
<b>Private Acts of 1955 Chapter 8 .....</b>	<b>. 5</b>
<b>Taxation - Historical Notes .....</b>	<b>. 5</b>

## Chapter XIII - Taxation

### Assessor of Property

#### Private Acts of 1955 Chapter 130

**SECTION 1.** That from and after the effective date of this Act, the salary of the County Tax Assessor for Warren County, Tennessee, shall be Three Thousand (\$3,000) Dollars per year, payable in equal monthly installments out of the County treasury upon warrant of the County Judge.

**SECTION 2.** That said Tax Assessor shall maintain an office in the Courthouse to be kept open for business, attended by the Assessor or a Deputy, each day of the week as other County offices.

**SECTION 3.** That the salary herein provided shall be in full compensation for all services to be performed by said Tax Assessor or his Deputy, now or under any law that may hereafter be passed.

**SECTION 4.** That this Act shall have no effect unless the same shall have been approved by two-thirds vote of the Quarterly County Court of any county to which it applies on or before the next regular meeting of such Quarterly County Court occurring more than thirty days after its approval by the Chief Executive of this State. 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.

Passed: February 23, 1955.

### Litigation Tax

#### Private Acts of 1963 Chapter 139

**SECTION 1.** That a litigation tax of Two Dollars (\$2.00) shall be taxed as part of the costs in all civil and criminal actions in the General Sessions Court, the Circuit Court and the Chancery Court of Warren County, Tennessee.

**SECTION 2.** That the said Clerks of the said Courts will collect the said litigation tax and pay same into a separate fund, which is to be designated as the "Court House and Jail Maintenance Repair Fund," to be used exclusively for the purpose of maintenance and repair of the Court House and Jail.

**SECTION 3.** That all expenditures made from the said Fund are to be made by the Purchasing and Finance Commission, upon the authorization of the Quarterly County Court.

**SECTION 4.** That this Act shall have no effect unless the same shall have been approved by a two-thirds (2/3) vote of the County Court of Warren County, Tennessee, on or before the next regular meeting of such County Court occurring more than thirty (30) days after its approval by the Chief Executive of the State. 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 5.** That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 11, 1963.

### Property Tax

### Hotels and Motels

#### Private Acts of 1991 Chapter 108

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

- (1) "Clerk" means the county clerk of Warren County, Tennessee.
- (2) "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.
- (3) "County" means Warren County, Tennessee.
- (4) "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.

(5) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel.

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

(7) "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 unit other than the United States or any of its agencies, or any other group or combination acting as a unit.

(8) "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.

**SECTION 2.** The legislative body of Warren 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. Such tax is a privilege tax upon the transient occupying such room and is to be collected as provided in this act.

**SECTION 3.** The proceeds received by the county from the tax shall be retained by the county and deposited into the general fund of the county, to be designated and used for such purposes as specified by resolution of the county legislative body.

**SECTION 4.** Such tax shall be added by each and every operator to each invoice prepared by the operator for the occupancy of the hotel and given directly or transmitted to the transient. Such tax shall be collected by such operator from the transient and remitted to the county clerk as provided in Section 5. 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 or charged 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, lodgings, spaces or accommodations in hotels within the county to the clerk or such other officer as may by resolution be charged with the duty of collection thereof, such tax to be remitted to such officer not 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 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 for remitting the tax levied by this act, the operator shall be allowed two percent (2%) of the amount of the tax due and remitted to the clerk in the form of a deduction in submitting the 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 such tax and shall place the proceeds of such tax in accounts for the purposes 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 a year and shall report on the audits made 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, 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 clerk on or before the due dates are delinquent. An operator is liable for interest on such delinquent taxes from the due date at the rate of twelve percent (12%) per annum, and is liable for an additional 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 unlawful and shall be punishable by a civil penalty not in excess of fifty dollars (\$50.00).

**SECTION 9.** It is 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 necessary to determine the amount of tax due and payable to the county. The clerk has the right to inspect such records at all reasonable times.

**SECTION 10.** The clerk in administering and enforcing the provisions of this act has 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. Upon any claim of illegal assessment and collection, the taxpayer has the remedies provided in Tennessee Code Annotated, Title 67. It is 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 provisions of Tennessee Code Annotated, Section 67-1-707, shall be applicable to adjustments and refunds of such tax. With respect to the adjustment and settlement with taxpayers, all errors of county taxes collected by the clerk under authority of this act shall be refunded by the clerk. Notice of any tax paid under protest shall be given to the 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 tax levied pursuant to the provisions of this act shall only apply in accordance with the provisions of Tennessee Code Annotated, Section 67-4-1425.

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

**SECTION 14.** 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: May 23, 1991.

## Private Acts of 1955 Chapter 8

**SECTION 1.** That in all counties of the State having a population of not less than 22,265 nor more than 22,275, according to the Federal Census of 1950 or any subsequent Federal Census, be and they are hereby authorized to levy, for general county purposes, upon all taxable property within said counties, which is subject to ad valorem taxation, a tax not to exceed Seventy-five Cents upon the One Hundred Dollars (\$100.00) worth of taxable property for the year 1955 and all subsequent years.

**SECTION 2.** That in all such counties where a tax levy of Seventy-five cents has heretofore been made for general county purposes for the year 1954, be and the same is hereby validated.

**SECTION 3.** That all laws or parts thereof in conflict with this Act are hereby repealed.

**SECTION 4.** That this Act shall have no effect unless the same shall have been approved by two-thirds vote of the Quarterly County Court of any county to which it applies on or before the next regular meeting of such quarterly county court occurring more than thirty days after its approval by the Chief Executive of this State. 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.

Passed: January 26, 1955.

## 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 Warren County Assessor.

1. Private Acts of 1919, Chapter 655, fixed the salary of the County Assessor in Warren County at \$1,000 per year, payable out of the county treasury on the first day of April, July, and October.
2. Private Acts of 1923, Chapter 555, abolished the office of County Tax Assessor in Warren County and created the office of District Tax Assessor, for each Civil District. He was to perform the same duties as the County Tax Assessor. They would serve for a term of two years after the first election to the office. The population range specified in the Act does not definitively include that population figure given for Warren County for the 1920 Federal Census. However, there is no

other county whose population figure would fit in the range given for that year, so it is assumed that the Act was intended to apply to Warren County. There is a marginal note to that effect in the Private Acts publication.

3. Private Acts of 1925, Chapter 801, amends Acts of 1919, Chapter 655, by increasing the salary of the Assessor from \$1,000 to \$1,200.
4. Private Acts of 1929, Chapter 829, amended Private Acts of 1919, Chapter 655, by changing the time at which the Tax Assessor would be paid, holding the balance of his salary until the County Equalizing Board made its report to the County Court Clerk each year.
5. Private Acts of 1945, Chapter 382, set the salary of the County Tax Assessor in Warren County at \$1,800 per annum, payable in monthly installments out of the county treasury. The Act also made it his duty to make out the tax books and turn them over to the Trustee without extra pay, and to keep his office open at least three days per week unless he was sick or disabled.

## **Taxation**

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

1. Acts of 1809, Chapter 28, permitted Robert Armstrong of White County to collect taxes in Warren and Franklin Counties which were due in 1807 when both of these counties were a part of White County.
2. Acts of 1815, Chapter 126, provided that the citizens of Warren County who lived in the area annexed to Franklin County and who had to pay taxes to both counties because the line had not been run, would be refunded those taxes paid to Warren County as soon as the line was run and their resident County definitely determined and as soon as evidence of payment was presented.
3. Acts of 1815, Chapter 189, permitted one Walter Eady of Warren County to retail spirituous liquors in the county without payment of the taxes therefor because he had become so decrepit and useless as to be disabled altogether and because he had a very large number of children to support who would otherwise become a public charge.
4. Acts of 1817, Chapter 128, authorized several counties including Warren to lay an additional tax on all taxable property in the county to pay jurors for the Circuit and County Courts provided said pay will not exceed fifty cents per day.
5. Acts of 1905, Chapter 495, established the Viola Taxing District out of an area taken from parts of Warren, Grundy, and Coffee Counties as described therein. The voters would elect three Directors and a clerk for two year-terms who would exercise the specific corporate powers enumerated in the Act as well as the general powers of taxing districts. They would receive by deed the property of the Viola Normal College and operate a high school therein, as long as the Taxing District existed, under the same regulations and laws applicable to all other public schools. A twenty-five cent ad valorem tax and a twenty-five cent poll tax were levied to support this school. This Act was subject to the outcome of a referendum in order to become effective.
6. Private Acts of 1911, Chapter 408, created a special school or taxing district, to be known as the "Viola Taxing District". The Act defined the boundaries of said district; provided for three Directors and how they were to be elected; set out the powers and duties of the Board of Directors; provided for the establishment and maintenance of a high school at the Viola College building; and, provided for the levying of an ad valorem tax of twenty-five cents per one hundred dollars' worth of taxable property and a fifty cents poll tax on all males between the ages of twenty-one and forty-five.
7. Private Acts of 1911, Chapter 479, authorized the reimbursement to J. H. Brewer for excessive privilege taxes erroneously collected from him by the County Court Clerk on his peddling wagon.
8. Private Acts of 1911, Chapter 664, authorized the reimbursement to W. H. Smith & Son the sum of seventy dollars as excessive privilege taxes collected by the County Court Clerk.
9. Private Acts of 1919, Chapter 645, was the authority for Warren County to levy a special tax on all taxable property, not to exceed twenty cents per \$100 property valuation, in order to pay outstanding debts incurred for the common, general, or ordinary business affairs of the county.
10. Private Acts of 1931, Chapter 105, amend Public Acts of 1907, Chapter 602, by making the interest on delinquent payments of taxes start in July instead of in March insofar as Warren County was concerned. The 1907 Act was the general revenue law of the state at that time.
11. Private Acts of 1931, Chapter 958, authorized the County Court of Warren County to appropriate

the money out of the general funds of the County or to levy a special tax for the purpose of installing a town clock in the courthouse.

12. Private Acts of 1937, Chapter 217, authorized the Warren County Quarterly County Court to levy a tax for general county purposes upon all taxable property subject to ad valorem taxes, said tax levy not to exceed sixty cents per \$100 valuation.
13. Private Acts of 1937, Chapter 219, validated and legalized all prior actions of the Warren County Quarterly Court in levying a tax of ten cents per \$100 valuation on all taxable property for the purpose of purchasing a Poor Farm for the county.

---

**Source URL:** <https://www.ctas.tennessee.edu/private-acts/chapter-xiii-taxation-2>