



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

July 27, 2024

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.

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Chapter XI - Taxation 3
Assessor of Property 3
Construction Registration 3
Private Acts of 1972 Chapter 314 3
Hotel/Motel Tax 3
Private Acts of 1989 Chapter 111 3
Litigation Tax 5
Private Acts of 1972 Chapter 293 5
Mineral Tax 5
Private Acts of 1982 Chapter 213 5
Nolichucky White Water Amusement Tax 7
Private Acts of 1983 Chapter 40 7
Special Tax 9
Private Acts of 1923 Chapter 37 9
Taxation - Historical Notes 9

Chapter XI - Taxation

Assessor of Property

Construction Registration

Private Acts of 1972 Chapter 314

SECTION 1. No person shall build, remodel, renovate, alter or otherwise construct any structure in Unicoi County whenever the value of such is in excess of two hundred dollars (\$200.00) without registering such construction with the Tax Assessor of Unicoi County prior to beginning the construction.

SECTION 2. The Tax Assessor may impose a fee not to exceed one dollar (\$1.00) for each such registration. The proceeds of such fee shall be used for the administration of this act. The Tax Assessor of Unicoi County is authorized and empowered to establish such rules and regulations as are necessary to carry out the provisions of this act.

SECTION 3. Any person failing to register any construction as required by this act shall be guilty of a misdemeanor and upon conviction shall be fined not less than five dollars (\$5.00) nor more than fifty dollars (\$50.00).

SECTION 4. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the Quarterly County Court of Unicoi County before August 1, 1972. Its approval or nonapproval shall be proclaimed by the presiding officer of the Quarterly County Court and certified by him to the Secretary of State.

SECTION 5. 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 July 1, 1972.

Passed: March 28, 1972

Hotel/Motel Tax

Private Acts of 1989 Chapter 111

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

- (1) "Clerk" means the county clerk of Unicoi 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 Unicoi 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, 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 Unicoi 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 consideration 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 designated for and deposited into the general funds of the 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 and to be given directly or transmitted to the transient and shall be collected by such operator from the transient and remitted to Unicoi 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 clerk or such other officer as may be 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 hereby 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 in accounting for remitting the tax levied by this act the operator shall be allowed two percent (2%) of the amount of the tax due and accounted for and remitted to the 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 authorized by this act, 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 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 clerk on or before the due dates are delinquent. An operator shall be liable for interest on such delinquent taxes from the due date at the rate of twelve percent (12%) per annum, and shall be 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 hereby declared to be unlawful and shall be punishable by a civil penalty 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 clerk shall have the right to inspect at all reasonable times.

SECTION 10. The clerk in administering and enforcing the provisions of this act shall have as additional powers, those power 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 clerk shall be entitled to retain as a commission five percent (5%) of the taxes collected. Upon any claim of illegal assessment and collection, the taxpayer shall have the remedies provided in Tennessee Code Annotated, Title 67, 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 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 proceeds of the tax authorized by this act shall be allocated to and placed in the General Fund of Unicoi County to be used for the purposes stated in Section 3 of this act.

SECTION 12. 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 13. 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 14. This act shall have no effect unless it is approved by a two thirds ($\frac{2}{3}$) vote of the county legislative body of Unicoi 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 15. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, this act shall take effect upon being approved as provided in Section 14.

Passed: May 25, 1989.

Litigation Tax

Private Acts of 1972 Chapter 293

SECTION 1. That a litigation tax of One Dollar and Fifty Cents (\$1.50) shall be assessed and taxed as a part of the costs in all civil and criminal actions brought in the General Sessions Court of Unicoi County, and that a litigation tax of Three Dollars (\$3.00) be assessed in all civil or criminal actions originating in the Circuit Court of Unicoi County.

SECTION 2. That the Clerk of said Courts will collect the said litigation tax and pay the same into a separate fund which shall be designated as the "Unicoi County Capital Improvement Fund," such proceeds to be used exclusively toward the erection, equipping and purchase of realty for a new jail to be constructed in Unicoi County.

SECTION 3. That all expenditures made from the said fund herein provided for shall be made by the County Judge upon the approval of the Quarterly County Court for the purposes herein specified.

SECTION 4. That the Quarterly County Court is authorized to issue notes and bonds for the advanced purposes herein specified and to pledge the income to accrue from the tax herein levied exclusively toward the payment of the bonds or notes.

SECTION 5. That this Act shall have no effect unless approved by a two-thirds ($\frac{2}{3}$) vote of the Quarterly County Court of Unicoi County at or before the next regular meeting of such Court occurring more than thirty (30) days after its approval by the Governor. Its approval or non-approval shall be proclaimed by the presiding officer of such court and certified by him to the Secretary of State.

SECTION 6. That this Act shall take effect upon becoming a law, the public welfare requiring it.

Passed: March 16, 1972

Mineral Tax

Private Acts of 1982 Chapter 213

SECTION 1. Unicoi County, by Resolution of its county legislative body, is authorized to levy a tax on all sand, gravel, limestone, phosphate rock, and all other mineral products severed from the ground within its jurisdiction. The tax shall be levied for the use and benefit of Unicoi County only, to be allocated to its County General Fund, and all revenues collected from the tax except deductions for administration and collection provided for herein, shall be allocated to Unicoi County. Administration and collection of this tax shall be by the County Clerk and Unicoi County who shall have the power to promulgate all rules and regulations necessary and reasonable for the administration of the provisions of this Act.

SECTION 2. The rate of the tax shall be set by the county legislative body, but shall not exceed fifteen cents (15¢) per ton of sand, gravel, limestone, phosphate rock, or other mineral products severed from the ground in the county. Every interested owner shall become liable at the time the sand, gravel, limestone, phosphate rock, or other mineral products are severed from the earth and ready for sale, whether before processing or after processing may be. The term "sand, gravel, limestone, phosphate rock, or other mineral product" shall mean sand, gravel, limestone, phosphate rock, or any other mineral severed from the earth in the process of producing a saleable product by whatever means of severance used. It shall not include, however, any mineral taxed under the provisions of Tennessee Code Annotated, Sections 67-5901 through 67-5905, Section 60-116 or any lime or limestone used for agricultural purposes. The tax shall be levied upon the entire production in the county regardless of the place of sale or the fact that delivery may be made outside the county. The tax shall accrue at the

time the sand, gravel, limestone, phosphate rock, or other mineral product is severed from the earth and in its natural or unprocessed state. The tax levied shall be a lien upon all sand, gravel, limestone, phosphate rock, and other mineral products severed in the county and upon all property from which it is severed, including but not limited to mineral rights of the producer, and such liens shall be entitled to preference over all judgments, encumbrances or lien whatsoever created.

SECTION 3. The tax levied by this Act shall be due and payable on the first day of the month succeeding the month in which the sand, gravel, limestone, phosphate rock, or other mineral products are severed from the soil. For the purpose of ascertaining the amount of tax payable, it shall be the duty of all operators in Unicoi County to transmit to the County Clerk on or before the fifteenth (15th) day of the month next succeeding the month in which the tax accrues a return upon forms provided by him. The return shall show the month or period covered, the total number of tons of each type of mineral, sand, gravel, limestone, phosphate rock, or other mineral products severed from each production unit operated, owner or controlled by the taxpayer during the period covered, the amount of the tax and such information as the County Clerk may require. The return shall be accompanied by a remittance covering the amount of tax due as computed by the taxpayer.

SECTION 4. The tax levied by this Act shall become delinquent on the sixteenth (16th) day of the month next succeeding the month in which such tax accrues. When any operator shall fail to make any return and pay the full amount of the tax levied on or before such date there shall be imposed, in addition to other penalties provided herein, a specific penalty in the amount of ten percent (10%) of the tax due. Whenever a penalty is imposed there shall also be added to the amount of the tax and penalty due interest thereon at the rate of eight percent (8%) per annum from the date due until paid. A further penalty of fifty percent (50%) of the amount due may be added if the nonpayment of the tax is due to an intent to evade payment. If the tax is delinquent for a period of sixty (60) days or if the nonpayment of the tax is due to an intent to evade payment, the person liable for such payment may be restrained and enjoined from severing sand, gravel, limestone, phosphate rock, or other mineral products that have been severed and sold and upon which the tax is due. Restraint proceedings shall be instituted in the name of the county by the District Attorney General for the county at the request of the Unicoi County Judge and County Clerk, or may be filed by the County Attorney when so requested. All such penalties and interest imposed by this Act shall be payable to and collectible by the County Clerk in the same manner as if they were a part of the tax imposed and shall be retained by the County Clerk's Office to help defray the expenses of administration and collection.

Any person required by this Act to make a return, pay a tax, keep records, or furnish information deemed necessary by the County Clerk for the computation, assessment, or collection of the tax imposed by this Act, who fails to make the return, pay the tax, keep the records, or furnish the information at the time required by law or regulation is, in addition to other penalties provided by law, guilty of a misdemeanor, and upon conviction is punishable by a fine of not more than one thousand dollars (\$1,000), or by imprisonment for not more than one (1) year or both. Any person who willfully or fraudulently makes and signs a return which he does not believe to be true and correct as to every material fact is guilty of a felony and subject to the penalties prescribed for perjury under the law of this state. For the purposes of this section the word a "person" also includes an officer or employee of a corporation or a member or employee of a partnership who is under duty to perform the act in respect to which the violation occurs.

SECTION 5. When any person shall fail to file any form, statement, report or return required to be filed with the County Clerk, after being given written notice of such failure, the County Clerk is authorized to determine the tax liability of such person from whatever source of information may be available to him. An assessment made by the County Clerk pursuant to this authority shall be binding as if made upon the sworn statement, report or return of the person liable for the payment of such tax; and any person against whom such an assessment is lawfully made, shall thereafter be estopped to dispute the accuracy thereof except upon filing a true and accurate return, together with such supporting evidences as the County Clerk may require indicating precisely the amount of the alleged inaccuracy.

SECTION 6. All revenues collected from the severance of sand, gravel, limestone, phosphate rock, or other mineral products in Unicoi County less an amount to cover the expenses of administration and collection and all of the penalties and interest collected, which shall be retained by the Office of the County Clerk, and credited to its current service revenue to cover the expenses of administration and collection, shall be remitted quarterly to the County Trustee of Unicoi County, not later than the tenth (10th) day of the month following the end of the calendar quarter. These revenues shall become a part of the general fund of Unicoi County, subject to appropriation by the County Legislative Body for the use of the County General Fund.

Any adjustment of taxes, penalties, or interest which is necessary to adjust any error in collection or disbursement may be made at a subsequent collection or disbursement.

SECTION 7. Any tax levied by authority of this Act shall not apply to any mineral products severed

pursuant to any written contract entered into prior to the ratification of this Act by the Unicoi County legislative body.

SECTION 8. This Act shall have no effect unless it is approved by two thirds ($\frac{2}{3}$) vote of the county legislative body of Unicoi County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

SECTION 9. 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 8.

Passed: February 18, 1982.

Nolichucky White Water Amusement Tax

Private Acts of 1983 Chapter 40

WHEREAS, an increasing number of WHITE WATER canoeists and rafters are attracted to and are accepting the challenge offered by the Nolichucky River; and

WHEREAS, the number of these enthusiasts is creating safety problems by overcrowding and exceeding the capacity of the river to safely transit such river; and

WHEREAS, the influx of these enthusiasts has placed an increased burden on Unicoi County's local inhabitants to provide law enforcement, traffic control, first aid, ambulance services and ensure safe operating conditions on the river; and

WHEREAS, at least a portion of the expenses of this requirement of greater service should be borne by the customers and others for whom the use and protection such services are provided; now, therefore,

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

- (1) "Admission" means admission for an amusement for a consideration and shall apply on admission fees or charges, whether or not a ticket is actually issued;
- (2) "Amusement" includes any ride, excursion or float trip by canoe, raft, or similar floating device on a WHITE WATER river where a fee is charged by any person for such ride, excursion, or float trip, which charge is otherwise not included as a taxable privilege under the "Retailers' Sales Tax Act" imposed by Tennessee Code Annotated, Title 67, Chapter 30;
- (3) "Consideration" means the consideration charged whether or not received for an admission for an amusement 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; provided, however, that nothing in this definition shall be construed to imply that consideration is charged when the service provided is complimentary and no consideration is charged to or received from any person by an operator;
- (4) "Consumer" or "Customer" means any person who pays consideration for an amusement;
- (5) "Operator" means the person operating an amusement;
- (6) "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 entity, or group or combination acting as a unit;
- (7) "Watercraft" or "Rivercraft" means any canoe, raft, kayak or similar floating or powered device; and
- (8) "WHITE WATER river" means that portion of the Nolichucky River which is located within the boundaries of Unicoi County.

SECTION 2. The legislative body of Unicoi County is authorized to issue licenses or permits to operators and to levy a privilege tax upon the privilege of a consumer paying consideration for admission for an amusement, in the following manner:

- (1) The Board of Commissioners of Unicoi County shall through the county clerk issue a license or permit to each operator which authorizes such operators to conduct amusements on a WHITE WATER river; provided, however, that each operator must furnish proof of liability insurance in the amount of five hundred thousand dollars (\$500,000.00) or more and that Unicoi County will be specifically named or a co-insured party. Failure to provide proof of liability insurance in the minimum amount specified above will result in a denial of a license or permit.
- (2) A License or permit issued to an operator by Unicoi County shall entitle such operator to operate watercraft and transport customers on any portion of the Nolichucky River within Unicoi County and to disembark a maximum of sixty (60) customers per day in Unicoi County on any one (1) day on that portion of the river South of the Old Highway Bridge at Chestoa.

A. The number of permits issued shall be limited so that no more than four hundred eighty (480) customers shall transit that portion of the Nolichucky River South of the Old Highway Bridge at Chestoa on any one (1) day. There is no restriction on the number of customers embarking or

disembarking on that portion of the river located North of the Old Highway Bridge at Chestoa provided the privilege tax is paid as set forth in Section 3 of this Act.

B. Issuance of licenses shall be based upon the operator's knowledge of and experience on their qualifications for a license.

C. Licenses shall be valid for one year after date of issuance. Applications for renewal of a license shall be filed with the County Clerk of Unicoi County and the license shall be issued for the first time not later than thirty (30) days after the application has been approved by the Unicoi County Commission. In no event will licenses be issued for a period of more than one (1) calendar year provided however, the County Clerk may, with the approval of the Unicoi County Commission, grant an operator an option for license renewal for two (2) additional years at time of issuance or renewal of licenses and all licenses issued will indicate thereon whether the two (2) year option has been approved.

D. A non-refundable fee of one hundred dollars (\$100.00) per year for a license shall be paid by each operator and no operator shall be authorized to conduct amusements on any portion of the Nolichucky River without first having paid the fee and obtained a license from the County Clerk of Unicoi County to do so. A failure to obtain such license or permit shall be unlawful punishable by a civil penalty of not less than fifty dollars (\$50.00) and not more than one thousand dollars (\$1,000.00). Each individual transaction without such license or permit shall constitute a separate offense. If there is a willful failure to comply with the provisions of this Act, the operator's license or permit shall be revoked. Any violation of the provisions of this act shall be grounds for denial of a permit or license.

SECTION 3. A privilege tax of two dollars (\$2.00) per consumer may be levied and imposed on the consideration charged by the operator and on each individual consumer or customer transported by any operator for promotional purposes. Such tax so imposed is a privilege tax upon the consumer and shall be collected and distributed as provided in this act.

A. The tax authorized by this Act shall be added by each operator to the consideration charged for admission for such amusement and shall be collected by such operator from the consumer and remitted by such operator to the County Clerk. The tax shall not be assumed by the operator.

B. Such tax shall be remitted to the County Clerk not later than the twentieth (20th) day of each month next following collection from the consumer. The County Clerk may promulgate reasonable rules and regulations for the enforcement and collection of such tax, shall prescribe any necessary forms, and may, by regulations, set other reporting and paying dates and periods. Provided, however, that an operator shall be required to file statements, reports or returns with the In any month when no taxes are collected by an operator, such operator shall not be required to file any statement, report or return with the County Clerk, and no penalty or interest under the provisions of this act shall be imposed for failing to file such statement, report or return in any such month.

C. No operator of an amusement shall advertise or state in any manner, whether directly or indirectly

D. The privilege tax shall apply to all consumers or customers paying a consideration for any trip and to all individuals furnished an amusement by an operator for promotional purposes regardless of whether or not a consideration is charged for the promotional activities.

E. Taxes collected by an operator which are not remitted to the County Clerk on or before the due dates as provided in this act are delinquent. If an operator fails to remit the tax due, or any portion thereof, required by this Act on or before such due date there shall be imposed a specific penalty, to be added to the amount of the tax which is delinquent in the amount of five percent (5%), if the failure is not for more than thirty (30) days, with an additional five percent (5%) for each additional thirty (30) days, or fraction thereof, not to exceed twenty-five (25%) in the aggregate. Provided, however, if a return is delinquent at the time it is filed the minimum penalty shall be five dollars (\$5.00) regardless of the amount of tax due or whether or not any tax is due. If an operator fails to remit such tax due, or any portion thereof on or before such due date, there shall be added to the amount due, interest at the rate of twelve percent (12%) per annum from such date due until paid. Such interest and penalty shall become a part of the tax required to be remitted. The fine levied herein shall apply to each individual transaction involving an amusement taxable by this act if such operator willfully fails or refuses to collect or remit the tax payable to the County Clerk. Willful refusal of an operator to collect or remit the tax imposed shall be unlawful and shall be punishable by a civil penalty of not less than fifty dollars (\$50.00) and not more than one thousand dollars (\$1,000.00). The penalty levied herein shall apply to each individual transaction involving an amusement taxable by this Act if such operator willfully fails or refuses to collect or remit the tax payable to the County Clerk.

F. It shall be the duty of every operator to keep and preserve for a period of three (3) years all records necessary to determine the amount of the tax levied by this act. The County Clerk shall have the right to inspect such records at all reasonable times.

G. The proceeds from the tax levied by this Act shall be deposited in the general fund of the county.
H. The tax herein levied shall be in addition to all other taxes levied or authorized to be levied whether in the form of excise, license, or privilege taxes, and shall be in addition to all other fees and taxes now levied or authorized to be levied.

As amended by: Private Acts of 1989, Chapter 30,
Private Acts of 1996, Chapter 210.

SECTION 4. The Unicoi County Commission may adopt any local safety regulations determined necessary to ensure the safety of persons transiting the Nolichucky River. This shall include the adoption of all or any portion of the United States Forest Service operating plan for commercial use of the river.

As amended by: Private Acts of 1989, Chapter 30,
Private Acts of 1994, Chapter 178.

SECTION 5. [Deleted by Private Acts of 1994, Chapter 178].

SECTION 6. [Deleted by Private Acts of 1994, Chapter 178].

SECTION 7. 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 8. Chapter 214 of the Private Acts of 1982 is repealed.

SECTION 9. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the county legislative body of Unicoi County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

SECTION 10. 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 9.

Passed: March 10, 1983

Special Tax

Private Acts of 1923 Chapter 37

SECTION 1. That all counties of this State having, by the Federal Census of 1920, or any subsequent Federal Census, a population of not less than 10,115, and not more than 10,125, be and are hereby authorized and empowered to levy and collect a special tax, for the purpose of establishing and maintaining County High School in and for said respective counties, in addition to other taxes for school purposes, not to exceed twenty-five cents on the One Hundred Dollars of taxable property for the same, to be levied and collected as other county taxes.

SECTION 2. That all laws and parts of laws in conflict with the provisions of this Act be, and the same hereby are repealed.

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

Passed: January 23, 1923.

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

1. Private Acts of 1911, Chapter 345, set the salary of the Unicoi County Tax Assessor at \$400 annually.
2. Private Acts of 1921, Chapter 146, raised the salary of the tax assessor in Unicoi County to \$900 a year and repealed all laws in conflict therewith.
3. Private Acts of 1945, Chapter 144, fixed the salary of the Unicoi County Tax Assessor at \$1,500 annually, payable in equal monthly installments.
4. Private Acts of 1949, Chapter 306, increased the compensation of the Unicoi County Tax Assessor to \$2,400 per annum, payable in equal monthly payments, out of the regular county funds. This act was amended by Private Acts of 1953, Chapter 66, which increased the compensation of the

tax assessor to \$3,600 payable monthly, and also repeated the requirement that he file reports of fees collected with the county court.

Taxation

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

1. Private Acts of 1919, Chapter 307, authorized Unicoi County, acting through its quarterly county court to purchase real and personal property for common or high school purposes and to levy a tax to pay for these improvements upon all taxable property in the same manner as other tax levies are made.
2. Private Acts of 1921, Chapter 638, validated the tax levy made for the year 1920, by the Unicoi County Court by the adoption of the report of a committee fixing the tax rate for said county upon each \$100 worth of property as follows: state tax on \$100 worth of property, 26¢; county tax, 25¢; school tax, 50¢; high school tax, 14¢ bonds and other interest bearing indebtedness, 30¢; county road tax, 25¢; poll tax, \$2.00, and made the same collectable.
3. Private Acts of 1925, Chapter 125, created the position of delinquent poll tax collector for Unicoi, Greene and Washington counties, who would be a citizen of the county, over 21 years of age, appointed by the county trustee for a term of two years, but who could be removed by the county court. The act defined the delinquency of the poll tax, set up a fifty cent fee for the collector in addition to his other compensations. The tax collector was charged with the duty of ascertaining all those who were negligent in the payment of this tax and of settling with the county court every quarter. The tax collector was allowed to appoint deputies.
4. Private Acts of 1981, Chapter 47, would have levied an amusement tax on certain activities in Unicoi County in an amount set by the county legislative body which would have been collected and expended as provided in the act, however, this act was rejected locally and consequently never became a law.
5. Private Acts of 1982, Chapter 214, regulated permits for white water canoeing and rafting on the Nolichucky River. This act was amended by Private Acts of 1987, Chapter 55, which provided that each operator of amusements on a white water river have proof of liability insurance in the amount of \$300,000 and reserved the right to allocate the number of customers per license to the Unicoi County Commission. Private Acts of 1982, Chapter 214 was repealed by Private

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