



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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Chapter XI - Taxation

Dear Reader:

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

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

Sincerely,

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Chapter XI - Taxation

Assessor of Property

Private Acts of 1949 Chapter 925

SECTION 1. That it shall be the duty of the Tax Assessor of Hardeman County to be present in person, or to have a deputy present, at his office in the courthouse during office hours. It shall be the duty of the Tax Assessor to correct his tax rolls so that the tax rolls of Hardeman County will be kept up to date and will show the correct owners of real estate to the end that property may be assessed in the name of the true owners thereof. Failure of the Tax Assessor of Hardeman County to comply with the provisions of this Act shall constitute misconduct in office and subject him to removal from office under Section 1877 et seq. of the Code of Tennessee.

As amended by: Private Acts of 1979, Chapter 119

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

Passed: April 15, 1949.

Private Acts of 1959 Chapter 245

COMPILER'S NOTE: This act may have been superseded by the provisions of T.C.A. 67-1-506 which concerns deputy assessors and the assessor's secretaries and staff.

SECTION 1. That in all counties of this State having a population of not less than 23,305 nor more than 23,315, according to the Federal Census of 1950 or any subsequent Federal Census, the County Tax Assessor is hereby authorized to employ a clerk to assist him in the performance of his duties, and such Clerk shall be paid not less than Two Hundred Dollars (\$200.00) per month, such payment to be provided for by the Quarterly County Court of any County to which this Act shall apply.

SECTION 2. That such Clerk as provided for above shall type and otherwise prepare the tax rolls for the County Tax Assessor, and is authorized to stamp, or cause to be stamped, all deeds presented at the office of the said Tax Assessor, showing that the names of the vendor and vendee of the deed have been copied onto the assessment rolls, so that the rolls will accurately reflect the name or names of the persons who own the property conveyed. The Tax Assessor's stamp shall be imprinted upon all deeds before the same are filed for registration in the office of the Register of Deeds. Such Clerk shall perform such other clerical duties as the said Tax Assessor shall assign.

SECTION 3. 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 may apply 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.

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

Passed: March 13, 1959. (sic)

Building Permit

Private Acts of 1988 Chapter 154

SECTION 1. No person shall erect or have erected, constructed, or reconstructed, any building or structure in Hardeman County, or no person shall alter or have altered any existing building or structure in Hardeman County, where the value of such alteration will exceed the sum of five thousand dollars (\$5,000) without first applying to the assessor of property of Hardeman County for a building permit for such erection, construction, reconstruction, or alteration. As used in this act, "building or structure" includes any modular structure, or manufactured structure.

No person shall place, locate or cause to be placed or located any mobile home or trailer in Hardeman County regardless of the value of the mobile home or trailer without first applying to the assessor of property of Hardeman County for a building permit for such placement or location.

Such application shall be in a form to be prescribed by the assessor of property and shall contain the

following information:

- (1) whether the proposed work is to be new construction or the alteration of an existing structure;
- (2) the location or address of the proposed construction or alteration;
- (3) the identity of the owner or owners of the premises;
- (4) the estimated cost of the completed structure in the case of new construction, or in the case of alteration of an existing structure, the estimated value of such structure before and after such alteration; and
- (5) Such other information as the assessor shall prescribe.

Upon proper application, duly filed, the assessor shall then issue a building permit and shall take note of the fact of such erection, construction, reconstruction, or alteration for his tax records.

SECTION 2. This act shall not apply to the erection, construction, reconstruction, or alteration of buildings or other structures in cities requiring permits for the same, providing that the copies of such permits are made available to the office of the county assessor of property.

SECTION 3. The assessor of property shall collect a fee for the issuance of each building permit. The amount of the fee shall be twenty-five dollars (\$25.00). The assessor shall make the monthly reports and pay over to the county trustee all funds received for such permits. The proceeds of the building permit fee shall be deposited in the general fund of Hardeman County. The expenses incident to this act shall be paid out of the general funds of the county.

SECTION 4. No electric, gas, or water service shall be provided for any building or other structure to which this act applies until the building permit as required herein has been obtained, and it shall be unlawful for any person, corporation, municipality, co-operative or other agency to make assist in making or permit to be made any connection which provides such electric, gas or water service until the required permit has been obtained.

SECTION 5. When there is reason to believe that any violation of any of the provisions of this act is about to occur, is occurring or has occurred, the county attorney may institute proceedings in the appropriate court for injunctive relief to prevent continuance of such violation. In the event injunctive relief is granted in favor of the county, the court granting such relief may award the county all of its expenses incurred in enforcing this act including reasonable attorney fees all of which expenses and fees shall be a civil penalty in addition to the injunctive relief granted by the court.

SECTION 6. If any person shall erect or have erected, constructed or reconstructed, any building or structure shall alter or have altered any existing building or structure or shall place or locate any mobil home or trailer in Hardeman County without payment of the fee set forth in Section 3 hereof, then the fee shall constitute a lien on the real property and the lien shall be collected on the first assessment role prepared subsequent to such erection, construction, reconstruction of any building, or alteration of any existing building or structure in the same manner and at the same time as other real property taxes of hardeman County.

SECTION 7. If any provisions of this act or the application thereof to any person or circumstances is held invalid, such invalidity shall not effect the other provisions or applications of this act which can be given effect without the invalid provisions or application and to end the provisions of this act are declared to be severable.

SECTION 8. This act shall have no effect unless it is approved by a two-thirds vote of the county legislative body of Hardeman County. Its approval or nonapproval shall be proclaimed by the county executive of Hardeman County, 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 law, the public welfare requiring it. Upon being approved as provided in Section 8, for all other purposes, it shall become effective on July 1, 1988.

Passed: March 14, 1988.

Hotel/Motel Tax

Private Acts of 1988 Chapter 206

SECTION 1. For the purposes of this Act:

- (a) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate,

or any other group or combination acting as a unit.

(b) "Hotel" means any structure or space, or any portion thereof, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist camp, tourist court, tourist cabin, motel or any place in which rooms, lodgings or accommodations are furnished to transients for a consideration.

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

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

(e) "Consideration" means the consideration charged, whether or not received, for the occupancy in a hotel valued in money whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the person is complimentary from the operator and no consideration is charged to or received from any person.

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

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

(h) "Clerk" means the County Clerk of Hardeman County, Tennessee.

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

SECTION 3. The proceeds received by the county from the tax shall be designated and used for general fund appropriations.

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 Hardeman County.

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

SECTION 5.

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

(b) For the purpose of compensating the operator in accounting for remitting the tax levied by these sections the operator shall be allowed two percent (2%) of the amount of tax due and accounted for and remitted to the clerk in the form of a deduction in submitting his or her report and paying the amount due by such operator, provided the amount due was not delinquent at the time of payment.

SECTION 6. The clerk, or other authorized collector of the tax, shall be responsible for the collection of said tax and shall place the proceeds of such tax in accounts for the 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 tax due. The form of such report shall be developed by the clerk and approved by the county legislative body prior to use. The clerk shall audit each operator in the county at least once per year and shall report on the audits made on a quarterly basis to the county legislative body.

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

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

SECTION 8. Taxes collected by an operator which are not remitted to the County Clerk on or before the due dates shall be delinquent. An operator shall be liable for interest on such delinquent taxes from the

due date at the rate of twelve percent (12%) per annum, and in addition for penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent. Such interest and penalty shall become a part of the tax herein required to be remitted. Each occurrence of willful refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is hereby declared to be unlawful and shall constitute a misdemeanor punishable upon conviction of a fine not in excess of fifty dollars (\$50.00).

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

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

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

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

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

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

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

SECTION 12. If any provision of this act or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

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

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

Passed: April 27, 1988.

Wheel Tax

Private Acts of 1972 Chapter 228

SECTION 1. For the privilege of operating upon and using the public streets, roads, and highways in Hardeman County, except state-maintained roads and highways, there is hereby levied upon each motor driven vehicle a special wheel or privilege tax in the amount of ten dollars (\$10.00) on each such motor driven vehicle, such tax shall be paid in addition to all other taxes, provided however that this tax shall not apply nor the same shall, be required to be paid on farm tractors, motor driven vehicles for hire operated commercially as part of a business venture and having a load weight rating of more than two thousand (2000) pounds, or motor driven vehicles owned by any governmental agency.

SECTION 2. This wheel or privilege tax shall apply and be paid on each motor driven vehicle whose owner resides in Hardeman County. The said tax shall likewise apply and be paid on all motor driven vehicles by any person, firm or corporation which owns, drives or operates a motor driven vehicle on or over the streets, roads or highways in Hardeman County, for at least forty-five (45) days during any calendar year, such person, firm or corporation shall be liable for the payment of the privilege tax on said motor vehicle levied hereunder.

SECTION 3. The tax levied herein shall be collected by the County Court Clerk of Hardeman County at the same time he collects the state privilege license tax upon the operation of motor driven vehicles. The County Court Clerk of Hardeman County shall not issue to any resident of said County a state license for the operation of a motor driven vehicle unless at the same time such resident shall purchase the appropriate license for the operation of his motor driven vehicle under this Act. The payment of such license fee shall be evidenced by an emblem, sticker or receipts in the form of a decal to be appropriately displayed by affixing the same on the windshield of said motor driven vehicle. The design of the emblem, sticker or decal shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the County general funds.

Any person who purchases from the clerk a state license but does not pay the tax levied herein shall sign and file with the clerk an affidavit stating that he is not a resident of Hardeman County and does not presently intend to operate a motor vehicle on the streets, roads or highway in Hardeman County for forty-five (45) days or more during the period for which the privilege or wheel tax is levied.

The tax shall entitle the owner of a motor driven vehicle to operate the same from the first day of April each year to the thirty-first day of March of the next succeeding year, and the same proportionate reduction shall be made as is now made in the case of the state registration of motor driven vehicles where such motor driven vehicles are registered after April 1, for any reason. The County Court Clerk for his services in issuing such licenses, shall be entitled to a fee of fifty cents (50¢) for each license so issued, to be collected from the person purchasing the same, and the Clerk's fee shall be in addition to the tax hereinabove provided for. If any motor driven vehicle upon which a current license fee has been paid, would be sold, traded, demolished, destroyed or otherwise change ownership, the current license holder may obtain from the County Court Clerk a current replacement emblem, sticker or decal, upon the payment of a fee of fifty cents (50¢) for the issuance of the replacement license.

The County Court Clerk shall report all funds collected by him monthly and pay the same over to the Trustee of Hardeman County and said funds shall be applied as hereinafter provided.

SECTION 4. The proceeds of the tax herein imposed, when collected in the hands of the County Trustee, shall be applied exclusively to the financing of the construction and operation of a general hospital in Hardeman County.

SECTION 5. Any person violating the provisions of this Act by operating a motor driven vehicle on or over the streets, roads, or highways in Hardeman County, being liable and without the payment of the tax herein levied, such person upon conviction thereof shall be fined not less than twenty-five dollars (\$25.00), nor more than fifty dollars (\$50.00).

Any person who knowingly files with the clerk a false affidavit shall be guilty of perjury and upon conviction thereof shall be fined not less than twenty-five dollars (\$25.00), nor more than fifty dollars (\$50.00) or imprisoned for not more than six (6) months, in the discretion of the court.

SECTION 6. This Act shall have no effect unless it is approved by a majority of the number of qualified voters of the county voting in an election on the question of whether or not the Act should be approved. The election shall be held prior to December 1, 1972. The ballots used in the election shall have printed on them the substance of this Act and voters shall vote for or against its approval. The votes cast in the election shall be canvassed and the results proclaimed by the county election commission of Hardeman County and certified by them to the secretary of state as provided by law in the cases of general elections. The qualification of voters voting on the question shall be the same as those required for participation in general elections. All laws applicable to general elections shall apply to the determination of the approval or rejection of this Act. The cost of the election shall be paid by the county to which this Act applies.

SECTION 7. For the purpose of approving or rejecting the provisions of this Act, as provided in Section 6, it shall be effective on becoming a law, the public welfare requiring it. For all other purposes it shall become effective upon being approved as provided in Section 6.

Passed: February 17, 1972.

Taxation - Historical Notes

Assessor of Property

The following act was superseded, repealed or failed to win local ratification, but it is listed here as a reference to laws which once affected the Hardeman County Assessor.

1. Private Acts of 1949, Chapter 924, declared the compensation of the Hardeman County Tax Assessor to be \$2,500 per year.

Taxation

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

1. Private Acts of 1824, Chapter 128, stated that in order to raise a permanent fund to improve navigation in the waterways of the western part of the State, the County Courts of Henry, Weakley, Obion, Dyer, Gibson, Carroll, Madison, Haywood, Tipton, and Hardeman Counties could levy an annual tax on all taxable property, not to exceed twelve and one-half cents per \$100 property valuation, for the next five years. A Board of Trustees was appointed consisting of nine members, three each from the Obion River Region, the Forked Deer River Region, and from the Hatchie River Region. The Board would supervise the projects and the expenditure of the funds.
2. Private Acts of 1826, Chapter 13, authorized the County Court of Hardeman County at its January meeting or at the first Court in every year to levy a tax, not to exceed the State and County tax, for as long as it was essential to raise a fund to pay for the completion of the courthouse in the town of Bolivar. The Sheriff would collect the tax proceeds and pay the funds over to a set of commissioners who would be allowed to expend them only for the purpose of completing the courthouse.
3. Private Acts of 1831, Chapter 49, required the Sheriff of Hardeman County to pay over to a Board of Commissioners the tax funds collected for the improved navigation of the Hatchie River.
4. Public Acts of 1870-71, Chapter 50, authorized the counties and the cities of this State to levy taxes for County and municipal purposes under the following conditions: (1) that all taxable property would be taxed according to its value upon the principles established in regard to state taxation, and (2) that the credit of a county or city not be loaned to any person, firm, or corporation, unless the action was first approved by a majority of the County Court and the issue submitted for approval to the voters. A three-fourths vote was required for approval. Several counties were exempted for ten years from the three-fourths majority vote requirement, so that a simple majority vote would be sufficient.
5. Private Acts of 1927, Chapter 227, amended Public Acts of 1907, Chapter 602, Section 48, by extending the due and delinquent date for tax payments from March to May, but Hardeman County and several other counties were exempted from the extension.
6. Private Acts of 1931, Chapter 223, created the position of Delinquent Poll Tax Collector for Hardeman County. The Collector would be appointed by the County Judge for two-year terms beginning in April of 1933. Poll taxes not paid on May 1, 1931, and by March 1, in the years thereafter would be delinquent. The Collector would be paid seventy cents for each sum collected plus the fees normally paid for the collection of delinquent taxes. The Collector could not use any receipts other than the ones furnished by the Trustee. The collector was granted the right to demand access to any employment records, to issue summonses, and to conduct hearings.
7. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, above, by setting the delinquent date for poll taxes on March 1 of the year after the due date and by requiring the Delinquent Poll Tax Collector to prosecute persons for delinquency whom he knew to be delinquent whether on the delinquent list or not.
8. Private Acts of 1931, Chapter 756, created the office of Delinquent Poll Tax Collector for Hardeman County. He would be appointed for two-year terms by the County Court. J. R. Reaves was named to serve until the April term of 1932. Delinquent male taxpayers were subject to the Collector's authority which included the right to summon witnesses and levy on the delinquent's property.
9. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, above.
10. Private Acts of 1931 (2nd Ex. Sess.), Chapter 15, specifically repealed Private Acts of 1931, Chapter 756, above, which created the position of Delinquent Poll Tax Collector for Hardeman County.
11. Private Acts of 1935, Chapter 767, created the office of Delinquent Poll Tax Collector for Hardeman County, naming C. C. Hillman to serve as such until August, 1936, when an election would be held. Poll taxes not a year after being levied were declared delinquent. The Collector would receive fifty cents for each poll tax collected plus the normal fees paid for the collecting delinquent taxes.
12. Private Acts of 1937, Chapter 815, amended Private Acts of 1935, Chapter 767, above, by authorizing the Delinquent Poll Tax Collector to appoint such deputies as necessary, not to exceed one deputy for each Civil District in the County.

13. Private Acts of 1939, Chapter 542, expressly repealed Private Acts of 1935, Chapter 767, above, as amended, effective September 1, 1940.
14. Private Acts of 1939, Chapter 543, specifically repealed Private Acts of 1931, Chapter 756, above.
15. Private Acts of 1967-68, Chapter 309, levied a wheel tax of \$10 per year on all vehicles for the privilege of using County roads in Hardeman County. Motorcycles, motor bicycles and scooters would be taxed at the rate of \$5 per year and all residents of the county were subject to the tax. Other persons and businesses who used the streets and roads for at least 45 days during the year were also subject to the tax. The County Court Clerk would collect the tax and issue a decal denoting payment and pay over the funds to the Trustee. The money would be used for capital outlay purposes in the school system of the County. The act was not approved by the Quarterly County Court and did not become effective.

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