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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

Building Permits

Private Acts of 1965 Chapter 35

SECTION 1. That from and after the effective date of this Act, any person or persons desiring to erect or have erected, constructed, or reconstructed, any building or structure in Sullivan County, or any person or persons desiring to alter or have altered any existing building or structure in Sullivan County, where the value of such alteration will exceed the sum of Five Hundred Dollars (\$500.00), shall first apply to the Tax Assessor of Sullivan County for a building permit for such erection, construction, reconstruction, or alteration. Said application shall be in a form to be prescribed by the Tax Assessor 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 cost of the completed structure in the case of new construction, or in the case of the alteration of an existing structure, the value of such structure before and after such alteration; and (5) such other information as the Tax Assessor shall prescribe. Upon proper application, duly filed, the Tax 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. The Tax Assessor may charge a fee of One Dollar (\$1.00) for the issuance of such permit, if the County Court so directs. No new or additional property tax shall be assessed against such premises unless and until the same are complete or at least completed to the extent that they are habitable or may be put to use. However, in the case of the alteration of an existing structure not therefore on the tax books of the county, or against which no property tax has been assessed, the Tax Assessor is not precluded from assessing such structure at its value before such alteration is completed and subsequently increasing the assessment upon completion of such alteration, so as to include the value thereof.

SECTION 2. That 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 copies of such permits are made available to the office of the Tax Assessor of Sullivan County.

SECTION 3. That the Quarterly County Court of Sullivan County shall by appropriate resolution of said court create and establish uniform set-back regulations for all buildings or additions thereto which may be hereinafter erected facing upon or adjacent to any State or County maintained roads or rights-of-way in said county.

SECTION 4. That violation of the provisions of this Act shall be punishable as a misdemeanor.

SECTION 5. That this Act shall have no effect unless the same shall have been approved by a two-thirds ($\frac{2}{3}$) vote of the Quarterly County Court of Sullivan County on or before the next regular meeting of such Court occurring more than thirty days (30) 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 6. That this Act shall take effect from and after its passage, the public welfare requiring it.
Passed: February 16, 1965.

Deeds

Private Acts of 1933 Chapter 235

SECTION 1. That in all counties of this State having a population of not less than 51,075 nor more than 51,100, according to the Federal Census of 1930, or any subsequent Federal Census, the Tax Assessor of such counties shall be required to furnish to the Register of Deeds suitable and proper forms so that the Register of Deeds may issue at the time of recording each and every deed or other instrument conveying real estate in such counties, a certificate showing the names of the vendor and vendee and the description of the property, together with the consideration named in such deed, so that the Tax Assessor may have a record of the transfers of all real property in said counties to which this Act shall apply, and it shall be the duty of the Register of Deeds of such counties to make this certificate as provided for herein without additional compensation.

SECTION 2. That it shall be the duty of the Tax Assessor of such county to have prepared and furnished the Register of Deeds the proper form of certificates to keep a record of all transfers of all property by deeds in such county, and provided further the cost of furnishing the forms herein provided shall be paid by the County as other county expenses are paid.

SECTION 3. That this Act shall take effect from and after its passage, the public welfare requiring it.
Passed: March 27, 1933.

Real Estate

Private Acts of 1951 Chapter 185

SECTION 1. That, in counties of this State having a population of not less than 94,000 nor more than 100,000, according to the Federal Census of 1950 or any subsequent Federal Census, all persons, firms or corporations, who for the purpose of sale or disposal, shall subdivide real estate into three or more lots or parcels of land, each containing one acre or less, shall at a date not later than the sale date of any of said lots or parcels of lands, have placed on record in the Register's Office a map of said subdivision; and shall furnish a copy of the map of said subdivision to the Tax Assessor of said county a date not later than the sale date of any of said lots or parcels of land.

SECTION 2. That any person, firm or corporation, violating any of the provisions of this Act shall be guilty of a misdemeanor, and upon conviction be subject to a fine of not less than Two (\$2.00) Dollars nor more than Ten (\$10.00) Dollars and costs, at the discretion of the Court. Each day that any part of this Act is not complied with shall constitute a separate misdemeanor.

SECTION 3. That the provisions of this Act are severable, and if any section, paragraph, sentence, or provision thereof be held invalid by any Court of competent jurisdiction, the decision of the Court shall not affect the validity of this Act as a whole, or any part thereof other than the portion so held to be invalid. The Legislature declares that it would have passed the Act had any such invalid portion been omitted.

SECTION 4. That this Act take effect on and after the date of its passage, the public welfare requiring it.
Passed: February 13, 1951.

Real Property

Private Acts of 1951 Chapter 172

SECTION 1. That the Tax Assessor of Sullivan County, Tennessee is hereby authorized to assess all real property in Sullivan County, Tennessee, annually instead of biennially as now provided by law; and that all Acts of all officials or other persons relating to the assessments and equalization of assessments of all property in Sullivan County heretofore required to be done and performed under existing laws biennially, may be done and performed annually.

SECTION 2. That all laws or parts of laws in conflict with the provisions of this Act be, and the same are hereby repealed; and that this Act take effect from and after its passage, the public welfare requiring it.
Passed: February 13, 1951.

Road Tax

Private Acts of 1985 Chapter 10

SECTION 1. The board of county commissioners of any county to which this Act applies is authorized to levy and collect a tax for constructing and maintaining roads, highways, bridges and streets in the county. The tax shall be set by the board of county commissioners, shall be a part of the tax levy of the county and shall be collected as all other taxes are collected. The tax shall be levied on all the taxable property in the county for the purposes set forth in this act, and the money so collected shall go into and become a part of the general highway fund of the county. The board of county commissioners is authorized to disburse funds to any city in the county which constructs or maintains roads, highways, bridges or streets.

SECTION 2. The provisions of this Act shall apply to any county having a population of not less than one hundred forty-three thousand nine hundred (143,900) persons nor more than one hundred forty-four thousand (144,000) persons according to the 1980 Federal Census, or any subsequent Federal Census.

SECTION 3. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the county legislative body of any county to which it may apply before October 1, 1985. Its approval or nonapproval

shall be proclaimed by the presiding officer of the legislative body of the county and certified by him to the Secretary of State.

SECTION 4. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 3.

Passed: February 21, 1985.

Tax Rolls

Private Acts of 1951 Chapter 184

SECTION 1. That in all counties in the State having a population of not less than Ninetyfour Thousand (94,000) nor more than One Hundred Thousand (100,00), according to the Federal Census of 1950, or any subsequent Federal Census, the Tax Assessor shall prepare a tax roll from the tax assessment records, which said roll shall be made out by districts and shall show the names of owners in alphabetical order, and shall list the property that has been assessed, showing the number of acres and location, the number of lots and blocks and their location, the valuation of each lot, tract or parcel of land, the valuation of personal property and the total assessment against each owner. The tax roll shall be made out in duplicate and each page shall be consecutively numbered and bound in permanent books, and shall show a total assessment of each class of property in each district, and shall show a total assessment of each class of property in all districts, and shall show a total assessment of all classes of property in all districts. The total assessment of all classes of property in all the districts shall be the tax aggregate as assessed by the Tax Assessor, and shall be the basis for fixing and determining the tax rate to be fixed by the County Court.

SECTION 2. That the Tax Assessor shall retain one copy of the tax roll as a permanent record and shall deliver one copy to the Trustee on or before the first Monday in September of each and every year, provided the Trustee shall have, at the time of his induction into office, entered into the several bonds in the amounts as required by law.

SECTION 3. That the Trustee shall prepare and make up from the tax roll a tax ledger showing the total assessed against each owner and the amount of the tax due thereon; also he shall prepare a tax ticket in triplicate, one copy of which shall be a statement of the amount assessed against the owner and the tax due thereon, one copy to be used as a tax receipt when properly stamped and signed, and one copy to be retained by the Trustee as a permanent record of the payment of the tax. The Trustee shall determine that the total valuation shown on all of the tax tickets so prepared by him shall equal the total assessment of all classes of property in all the districts as shown by the tax roll.

SECTION 4. That the County Court shall appropriate out of the ordinary funds of the County a sum sufficient to pay the cost of making up and preparing the said tax roll and tax aggregate as hereinbefore provided; and that the salary or salaries of the person or persons required to make up and prepare the said roll in the Tax Assessor's office, shall be fixed and determined by the County Judge, Tax Assessor, County Attorney, and the Finance Committee of the County Court.

SECTION 5. That all laws or parts of laws in conflict with this law be and the same are hereby repealed in so far as they shall apply to any county or counties within the population range mentioned in the caption hereof, but nothing as contained herein shall be construed as repealing the general law as applied to counties in other population ranges.

SECTION 6. That should any section, paragraph, sentence, clause, or word, contained herein be determined to be unconstitutional or void for any reason, the remainder of this Act shall remain in full force and effect as though this Act had been enacted by the General Assembly without using such section, paragraph, sentence, clause or word.

SECTION 7. That any violation of this law shall be a misdemeanor and the penalties as prescribed by general law relating to making the tax rolls, tax aggregates and tax books, shall apply against anyone violating any of the provisions of this Act.

SECTION 8. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: February 12, 1951.

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

1. Private Acts of 1921, Chapter 911, set the salary of the Sullivan County Tax Assessor at \$2,500 per annum.
2. Private Acts of 1927, Chapter 289, set the salary of the Sullivan County Tax Assessor at \$4,000 per annum. This act was repealed by Private Acts of 1929, Chapter 90.
3. Private Acts of 1927, Chapter 827, required notice to be given to the Sullivan County Tax Assessor of all deeds conveying real estate by all persons, firms or corporations. The county tax assessor was given 50 cents for each certificate issued by the person, firm or corporation offering such deed or conveyance of real estate. This act was repealed by Private Acts of 1933, Chapter 28.
4. Private Acts of 1929, Chapter 90, provided for the employment of a deputy tax assessor for Sullivan County. This act fixed and provided for the payment of the salary of the deputy tax assessor, which was set at \$3,600 per annum.
5. Private Acts of 1933, Chapter 238, fixed and regulated the compensation of the Sullivan County Tax Assessor at \$3,000 per annum. This act was amended by Private Acts of 1937, Chapter 526, so as to set the compensation of the county tax assessor at \$4,000 per annum.
6. Private Acts of 1941, Chapter 277, fixed the compensation of the Sullivan County Tax Assessor at \$4,000 per annum.
7. Private Acts of 1949, Chapter 433, fixed the salary of the Sullivan County Tax Assessor at \$5,000 per annum. This act was amended by Private Acts of 1951, Chapter 701, so as to authorize the quarterly county court to increase the salary of the county tax assessor to \$6,000 per annum. Private Acts of 1953, Chapter 213, further amended Private Acts of 1949, Chapter 433, so as to authorize the quarterly county court to increase the salary of the county tax assessor to \$7,000 per annum. Private Acts of 1961, Chapter 2, amended Private Acts of 1953, Chapter 213, so as to increase the salary of the Sullivan County Tax Assessor to \$8,200 per annum. Private Acts of 1949, Chapter 433, was repealed by Private Acts of 1967-68, Chapter 34.
8. Private Acts of 1959, Chapter 170, would have amended Private Acts of 1953, Chapter 213, so as to increase the salary of the Sullivan County Tax Assessor to \$8,200 per annum; however, this act was rejected or disapproved by Sullivan County and therefore never became law.
9. Private Acts of 1963, Chapter 11, would have amended Private Acts of 1953, Chapter 213, so as to increase the salary of the Sullivan County Tax Assessor to \$8,200 per annum, however, this act was rejected or disapproved by Sullivan County and therefore never became law.
10. Private Acts of 1967-68, Chapter 34, set the salary of the Sullivan County Tax Assessor at \$9,000 per annum.

Taxation

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

1. Acts of 1903, Chapter 452, authorized Sullivan County, through its county court, to inaugurate general improvements in its public roads by the levy and expenditure of a special tax of 50 cents on every \$100 upon all taxable property, for the payment of the improvements so made.
2. Private Acts of 1911, Chapter 620, authorized and empowered Sullivan County to levy and collect special taxes to repair, improve and maintain macadam roads.
3. Private Acts of 1911, Chapter 471, provided a privilege tax on automobiles in Sullivan County for road repairing purposes.
4. Private Acts of 1927, Chapter 270, authorized the county court of Sullivan County to levy a special tax for the purpose of grading and macadamizing the public roads in the county.
5. Private Acts of 1965, Chapter 242, would have provided for a tax of \$2.00 to be levied on all civil and criminal actions filed in either the general sessions court, the chancery court or the circuit court of Bristol, Tennessee, to be placed in a fund designated as the legal library fund; however, this act was rejected or disapproved by Sullivan County and therefore never became law.
6. Private Acts of 1984, Chapter 249, would have authorized the levy and collection of a tax in Sullivan County for the construction of highways, roads, bridges and the purchase of equipment, however, this act was not ratified by Sullivan County and therefore never became law.

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