



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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Chapter XII - Taxation

Dear Reader:

The following document was created from the CTAS website (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,

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Chapter XII - Taxation

Assessor of Property

Annual Assessment

Private Acts of 1961 Chapter 335

SECTION 1. That in counties having a population of not less than 24,245 nor more than 24,255, according to the Federal Census of 1960 or any subsequent Federal Census, real property shall be assessed annually. Not later than April 20 of each year the assessment of all real property in the county shall be made by the tax assessor, and such assessment shall be the assessment for that year.

SECTION 2. That this Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the governing body of any county to which this Act applies or before the next regular meeting of such body 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 the body having jurisdiction to approve or the reverse and shall be certified by him to the Secretary of State.

SECTION 3. That for the purpose of ratifying this Act as provided in Section 2, it shall be effective upon passage and approval by the governor, or upon becoming a law without such approval, the public welfare requiring it; and for all other purposes, it shall take effect January 1, 1962.

Passed: March 15, 1961.

Construction Report

Private Acts of 1959 Chapter 176

SECTION 1. That in counties having a population of not less than 24,245 nor more than 24,255, according to the Federal Census of 1960 or any subsequent Federal Census, real property shall be assessed annually. Not later than April 20 of each year the assessment of all real property in the county shall be made by the tax assessor, and such assessment shall be the assessment for that year.

SECTION 2. That this Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the governing body of any county to which this Act applies or before the next regular meeting of such body 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 the body having jurisdiction to approve or the reverse and shall be certified by him to the Secretary of State.

SECTION 3. That for the purpose of ratifying this Act as provided in Section 2, it shall be effective upon passage and approval by the governor, or upon becoming a law without such approval, the public welfare requiring it; and for all other purposes, it shall take effect January 1, 1962.

Passed: March 15, 1961.

Expense Account and Additional Duties

Private Acts of 1953 Chapter 521

SECTION 1. That hereafter the Tax Assessor in all counties of this state having a population of not less than 23,350 and not more than 23,400, according to the Federal census of 1950, or any subsequent Federal Census, shall have and receive the additional sum of Three Hundred (\$300.00) Dollars per annum for extra expenses for traveling over his respective county, and going upon the property for the purpose of adjusting taxes for the respective property owners, and the salary of the Tax Assessor of said county shall remain the same; but the additional allowance of Three Hundred (\$300.00) Dollars per annum shall be paid to the Tax Assessor for extra expenses incurred, and said sum is hereby appropriated out of the County Treasury of said counties coming under the provisions of this Act to pay such expenses, and the same shall be paid to such Tax Assessors by warrants on the County Treasury, and said warrants shall be issued monthly for the amount due.

SECTION 2. That the Tax Assessor of said counties coming under this act are hereby authorized to appoint or name a part time clerk, whose duties shall be to work under, and by the direction of the Tax

Assessor, and the sum of Six Hundred Fifty (\$650.00) Dollars is hereby appropriated out of the ordinary County funds, and said sums shall be paid by warrants drawn on the County's Treasury, and said warrants are to issue upon the certificate of the Tax Assessor to the County Judge, Fiscal Agent or Chairman of such county. The said sum of Six Hundred Fifty (\$650.00) Dollars per annum shall be paid to the Tax Assessors of such counties as come under the present Act, and said payments shall be paid in the manner hereinabove prescribed, and by county warrants which shall issue monthly for the amount due said Tax Assessor, for additional clerical assistance.

SECTION 3. That it shall be the duty of the Tax Assessor to stamp or cause to be stamped all deeds of conveyance presented for recording before they are released by the Register of Deeds with a stamp showing that he has copied the names of the vendors and vendees in said deed of conveyance for the purpose of making proper corrections on his roll of assessments. It shall be the duty of the Tax Assessor to correct his tax rolls in all such cases so that the Tax Assessor's rolls in all such counties 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.

SECTION 4. That the failure of any Tax Assessor to comply with the provisions of Section 3 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.

SECTION 5. That, if any section, paragraph, or sentence of this Act be held unconstitutional for any reason, it is the expressed intent of the Legislature that such holding shall not invalidate any other portion of this Act in that the same would have been enacted without such section, paragraph, or sentence.

SECTION 6. That all laws and parts of laws in conflict with this Act be and the same are hereby repealed, and that this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: April 8, 1953.

Duties

Private Acts of 1931 Chapter 708

SECTION 1. That the County Tax Assessor be required to keep an office in the Court House at the County Seat, and that he likewise make and keep a record of all realty transfers for the purpose of keeping the lands in the county assessed to the true owner thereof.

SECTION 2. That the County Tax Assessor shall make an actual annual assessment of all property both personal and real in his county.

SECTION 3. That the County Tax Assessor shall submit annually to the County Equalization Board, at the first day of the meeting of same, an itemized list of all assessments raised since the last assessment, and a similar list of all assessments; lowered since the last assessment; and that after each item in said lists he state briefly his reason for changing the former assessment. That said list shall comply substantially with the following form:

List of taxes (Raised-Lowered) in the _____ Civil District of _____ County, Tennessee, by the assessment of the year _____.

Owner	Acreage	Old Account	New Account	Reason for Change
(if property has changed hands, indicate both present and former owner.) (Or nature of property)				

COMPILER'S NOTE: The original Section 4 of this Act was stricken from said bill in its entirety and the succeeding sections are renumbered in accordance therewith by Chapter 297, Private Acts of 1943.

SECTION 4. That the salary of the Tax Assessor shall hereafter be increased from Fifteen Hundred (\$1,500.00) Dollars per annum to Two Thousand Four Hundred and Fifty (\$2,450.00) Dollars per annum. (See General Note for current salary of Tax Assessor.)

As amended by: Private Acts of 1949, Chapter 849

SECTION 5. That this Act shall apply only to counties having a population of not less than twenty thousand four hundred and seventy-five (20,475) nor more than twenty thousand five hundred (20,500), according to the Federal Census of 1930 or any subsequent Federal Census.

SECTION 6. That the failure of the County Tax Assessor of said county to comply with any of the provisions of this Act shall constitute a misdemeanor in office, and upon conviction therefor the defendant shall be liable to a fine of not less than One Hundred (\$100.00) Dollars nor more than Two Hundred Fifty

(\$250.00) Dollars for each offense; and on conviction shall automatically forfeit his office. And in event the Tax Assessor shall be convicted and prays an appeal, he shall stand suspended until the final hearing and determination on appeal, and he shall not, during this time, be entitled to receive any emoluments of his office or to perform the duties thereof.

SECTION 7. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: July 2, 1931.

Gasoline Tax

Public Acts of 1983 Chapter 178

SECTION 1. (a). Tennessee Code Annotated, Section 67-63-103(a), is hereby amended by inserting after the words "which operates" and before the words "or in the future" the following words "or in which is operated by a municipality in a county whose population is not less than forty-one thousand (41,000) nor more than forty-one thousand five hundred (41,500) according to the 1980 Federal Census of Population or any subsequent federal census";

(b) Tennessee Code Annotated, Section 67-63-105(a), is amended by inserting the following language as a new subitem to be designated as subitem (3):

If the tax authorized herein shall be levied by a county in which is operated a public transportation system by a municipality in a county whose population is not less than fortyone thousand (41,000) nor more than forty-one thousand five hundred (41,500) according to the 1980 Federal Census of Population or any subsequent federal census, except as provided in amendatory subsection (c) of Section 1 of this Act, the net proceeds shall be apportioned to such county levying such tax and shall be used for support of public transportation services provided wholly or partly within such governmental unit, which shall include necessary road and street repair in support of such public transportation services, in accordance with the provisions of amendatory subsection (c) of Section 1 of this act.

(c) Tennessee Code Annotated, Section 67-63-104(a), is hereby amended by adding the following sentence at the end of such section:

"All proceeds collected from within a municipality which already qualifies as a mass transit system under Section 67-63-102(b)(3) in a county whose population is not less than forty-one thousand (41,000) nor more than forty-one thousand five hundred (41,500) according to the 1980 Federal Census of Population or any subsequent federal census shall be remitted to said municipality by the Department of Revenue after the department deducts their administrative and collection costs provided pursuant to Section 67-63-104."

SECTION 2. It is hereby declared that the sections, clauses, sentences, and parts of this bill are severable, are not matters of mutual essential inducement, and any of them shall be elided if any provision would otherwise be unconstitutional or ineffective. If any one or more sections, clauses, sentences or parts shall for any reason be questioned in any court, and shall be adjudged unconstitutional or invalid, such judgement shall not affect, impair or invalidate the remaining provisions thereof, but shall be confined in its operation to the specific provision or provisions so held unconstitutional or invalid, and the inapplicability or invalidity of any section, clause, sentence or part in any one or more instances shall not be taken to affect or prejudice in any way its applicability or validity in any other instance.

SECTION 3. This act shall take effect on July 1, 1983, the public welfare requiring it.

PASSED: April 18, 1983

Hotel/Motel Tax

Private Acts of 2007 Chapter 12

SECTION 1. For the purposes of this act:

(1) "Clerk" means the county clerk of Sevier County, Tennessee or such other officer as the county legislative body may direct.

(2) "Consideration" means the consideration charged, whether or not received, for the occupancy in a lodging 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 Sevier County, Tennessee.

(4) "Lodging" means any structure or space, or any portion thereof, which is occupied or intended or designed for occupancy by transients for dwelling or sleeping purposes, and located outside the boundaries of any incorporated municipality which has prior to the effective date of this act imposed a similar tax on a transient exercising or entitled to occupancy for any rooms, spaces, or accommodations in a lodging; such term includes any lodging facility, including but not limited to, inn, tourist camp, tourist court, cabin rental, campground or any place in which rooms, spaces 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 lodging.

(6) "Operator" means the person operating the lodging whether as owner, lessee or otherwise, and shall include governmental entities.

(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) "Tourist related activities" means infrastructure needs, advertising, marketing, chamber of commerce expenditures, and convention visitor bureau expenses all related to tourism; and

(9) "Transient" means any person who exercises occupancy or is entitled to occupancy for any rooms, lodgings, spaces or accommodations in a lodging for a period of less than thirty (30) continuous days, including time-share use when the time-share is used for overnight occupancy. The term "transient" does not include any person who occupies a timeshare project, as defined in title 66, chapter 32, pursuant to an exchange of one timeshare interval for another timeshare interval through an exchange program.

SECTION 2. The legislative body of Sevier County is authorized to levy a privilege tax upon the privilege of occupancy in any lodging of each transient, in an amount not to exceed three percent (3%) of the rate charged by the operator. The tax imposed is a privilege tax upon the transient occupying such room or other accommodation and is to be collected and distributed as herein provided. The rate of the tax may be modified by the county legislative body subject to the three percent limitation. Such tax 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.

SECTION 3. Such tax shall be added by each operator to each invoice prepared by the operator for the occupancy of the lodging. Such invoice shall be given directly or transmitted to the transient, a copy thereof to be retained and filed by the operator as provided in Section 8.

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 4. No operator of a lodging 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 5.

(a) The tax levied shall be remitted by all operators who lease, rent or charge for any rooms or spaces in lodgings within the county, to the clerk not later than the twentieth 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 occupancy, whether prior to, during or after occupancy, as may be the custom of the operator. 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 county clerk for collecting the tax, the clerk shall be allowed five percent (5%) of the amount of the tax remitted by the operators.

(c) The clerk shall faithfully account for, make proper reports of, and pay over to the trustee of the county at monthly intervals, all funds paid to, and received by, such clerk for the privilege tax authorized by this act.

SECTION 6. The county clerk shall be responsible for the collection of the tax and shall place the proceeds of such tax in accounts as designated in Section 10 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 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.

(a) 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.

(b) Each occurrence of knowing refusal of an operator to collect or remit the tax or knowing refusal of a transient to pay the tax imposed is a separate violation of this act and may result in the imposition of a civil penalty, to be imposed separately for each violation, not to exceed fifty dollars (\$50.00) upon a finding of such knowing refusal by a court of competent jurisdiction. As used in this section, "each occurrence" means each day.

(c) Nothing in this section shall be construed to prevent the county clerk or other authorized collector of the tax from pursuing any civil remedy available to the collector by law, including issuing distress warrants and the seizure of assets, to collect any taxes due or delinquent under this act.

SECTION 8. It shall be the duty of every operator liable for the collection and payment to the county of any tax levied pursuant to this act to keep and preserve for a period of three (3) years all records necessary to determine the amount of such tax, which records the clerk shall have the right to inspect at all reasonable times.

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

Upon any claim of illegal assessment and collection, the taxpayer has 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 pursuant to 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 the 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 10. The proceeds of the tax authorized by this act shall be deposited in the fund of the county as specified by resolution of the county legislative body to be used for the following purposes:

- (1) Fifty percent (50%) of the proceeds of the tax shall be dedicated for tourist related activities; and
- (2) Fifty percent (50%) of the proceeds of the tax shall be dedicated for educational purposes.

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 Sevier County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body of Sevier County 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, it shall take effect on the first day of the month following approval as provided in Section 13, the public welfare requiring it.

PASSED: March 14, 2007.

Litigation Tax

Private Acts of 1983 Chapter 12

SECTION 1. There is hereby imposed upon each case of any description filed in any of the following courts sitting in Sevier County, a tax of five dollars and twenty-five cents (\$5.25) on civil cases and fifteen dollars (\$15.00) on criminal cases, to be assessed and collected as a part of the costs of the cause: Circuit Court, Chancery Court, Trial Justice Court, and City Courts of Pittman Center, Gatlinburg, Pigeon Forge, and Sevierville.

SECTION 2. The litigation taxes provided for herein shall be collected by the clerks of the respective courts in which cases are filed. Each of said officials shall be accountable for and shall pay over said revenue to the County Trustee quarterly, not later than the tenth day of the month following the quarter in which collections are made.

SECTION 3. The term "case" shall include ex parte as well as adversary or contested proceedings.

SECTION 4. The Trustee shall deposit the taxes herein collected as follows:

A. Two Dollars (\$2.00) of all cases in all courts in a special fund known as the "Courthouse Building Fund" and shall be subject to appropriation by the Sevier County Commission for the purpose of construction of a courthouse or renovation, repair and maintenance on the courthouse.

As amended by: Private Acts of 1997, Chapter 99

B. All other monies collected pursuant to this Act are to be deposited in the County General Fund.

SECTION 5. Chapter 141 of the Private Acts of 1971 is repealed.

SECTION 6. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Sevier County. Its approval or nonapproval shall be proclaimed by the presiding body of the county legislative body and certified by him to the Secretary of State.

SECTION 7. 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 6.

Passed: March 3, 1983.

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

1. Private Acts of 1913, Chapter 21, set the salary of the Tax Assessor of Sevier County at \$1,000 per year to be paid out of the regular funds of the county on the warrant of the County Judge, or Chairman, on the first day of July every year.
2. Private Acts of 1923, Chapter 65, provided that the salary of the Tax Assessor in Sevier County shall be \$1,000 a year, plus \$200 for an assistant. The Tax Assessor shall be paid the above mentioned sums of money on the first day of July out of the regular county treasury.
3. Private Acts of 1929, Chapter 832, was made applicable only to Sevier County by using the population figures of the 1920 Federal Census. The act established the annual salary of the Tax Assessor at \$1,500 a year, payable monthly as the salaries of other county officials are paid, and all laws in conflict are repealed to that extent but not otherwise.
4. Private Acts of 1943, Chapter 297, amended Private Acts of 1931, Chapter 708, by striking Section 4 from the act in its entirety and renumbering all the subsequent Sections accordingly.
5. Private Acts of 1949, Chapter 849, also amended Private Acts of 1931, Chapter 708, by increasing the salary figure set out in Section 5 from \$2,000 to \$2,450 per year, all other terms and conditions of the act remain unaffected.
6. Private Acts of 1975, Chapter 33, would have required building permits to be obtained from the Assessor of Property of Sevier County. The Act also provided for certain forms, information, fees

and penalties related to building permits. It was rejected or disapproved by the county legislative body and therefore never took effect.

Taxation

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

1. Acts of 1797, Chapter 7, allowed the Quarterly County Courts of Sevier and Blount Counties to levy taxes at specified rates upon certain classes of property, such as 50 cents on white polls, \$1.00 on black polls, 50 cents on each 100 acres of land, \$5.00 on each Billiard table, \$1.00 on town lots and \$1.00 on each stud horse.
2. Acts of 1801, Chapter 64, permitted the County Court to levy an additional tax for the next two years not to exceed the limits stipulated in the act to be applied to the building of a prison. A commission would be appointed to contract with a person or persons to build the prison. The Sheriff must collect the tax and pay it to the Commissioners who shall use it for the building of a prison and no other purpose.
3. Acts of 1803, Chapter 80, declared it lawful for the County Court of Sevier County to levy a tax to repair the Court house, prison and stocks, which would not exceed the amount specified in the act for white polls, black polls, each 100 acres of land, each town lot, each stud horse and each billiard table. All surplus money, if any, was to be paid over to the County Trustee.
4. Private Acts of 1823, Chapter 259, authorized the Court of Pleas and Quarter Sessions to levy a tax upon all taxable property, which tax shall not be less than \$100 in any one year until a sum sufficient to pay the costs and charges accrued, or hereafter accrued, on the imprisonment of Herman Mayfield, Leonard Cain and William Atkeson who are in jail in Knox County on a State charge.
5. Acts of 1870-1871, Chapter 50, gave counties and cities the authority to levy taxes for county and municipal purposes upon the following conditions: (1) that all property be taxed according to its value based upon those principles established for State taxation, and (2) that no credit of any county, or city, shall be given, or loaned to anyone or anything, except on majority vote of the County Court or municipal council to hold an election regarding same, and then only upon the affirmative vote of threefourths of the people of the county.
6. Private Acts of 1931, Chapter 636, required the County Trustee in Sevier County to write all poll tax receipts in ink except when they were paid as part of the property taxes. The poll tax receipts must be printed on white paper unless issued sixty days or less before the election when they should be printed on blue paper. It was declared unlawful to issue receipts in any other manner than this subjecting all Trustees, Deputies or Clerks, for doing so, to fines ranging from \$50 to \$250.
7. Private Acts of 1931, Chapter 837, provided that all properties in Sevier County against which condemnation proceedings had been filed by the State for National Parks, or had been conveyed to the State for these purposes are relieved of all taxes for the year 1931 and of all back assessments. This Act was repealed by Private Acts of 1933, Chapter 159, below.
8. Private Acts of 1933, Chapter 159, repealed expressly and entirely Private Acts of 1931, Chapter 837, above, which exempted certain lands in Sevier County from taxation.
9. Private Acts of 1953, Chapter 101, authorized Sevier County's Quarterly Court, and the cities, to levy a 2% tax on the amount paid for accommodations in hotels, motels, tourist homes, taverns, rooming houses and the like. Definitions of the important terms were included and provision made for the person renting the accommodations to collect the tax. This Act was repealed by Private Acts of 1955, Chapter 327, below.
10. Private Acts of 1955, Chapter 327, repealed Private Acts of 1953, Chapter 101, above.
11. Private Acts of 1971, Chapter 141, imposed a \$1.00 recordation tax and a \$1.00 litigation tax in Sevier County. This act was repealed by Private Acts of 1983, Chapter 12. Recordation fees are now governed by T.C.A. Section 8-21-1001

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