



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

March 20, 2025

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

Recording of Real Property

Private Acts of 1967 Chapter 107

SECTION 1. Hereafter, all deeds, mortgages, deeds of trust, subdivision plats, tract maps, and all other instruments vesting or divesting title to or in any real property located in Robertson County, Tennessee, shall be recorded in the County Tax Assessor's office prior to the time and before any of said instruments shall be recorded in the County Register's office of Robertson County, Tennessee.

That the Tax Assessor or his Deputy shall receive each of said instruments for registration, and make a permanent record of same in his office, showing the date of the instrument, consideration of the transfer, name of the grantor, name of the grantee, the trustee, the mortgagor, the mortgagee, location of property, including civil district, and a sufficient description of the property so the same can be readily identified.

SECTION 2. When any of said instruments have been registered by the Tax Assessor or his Deputy, he shall stamp on each of such instruments a notation of endorsement showing that said instrument has been properly recorded in his office.

SECTION 3. All of the necessary expenses incident to the carrying out of the provisions of this Act shall be paid out of the general fund of said county.

SECTION 4. None of the instruments herein provided for shall be received or recorded in the County Register's office until the same have first been recorded and stamped by the Tax Assessor, the transfer or conveyance shall not be effective as to the creditors of the bargainor or grantor.

Any Tax Assessor or Deputy Tax Assessor, any County Register, or any Deputy County Register, wilfully or negligently failing to comply with the provisions of this Act shall be guilty of a misdemeanor.

SECTION 5. This Act shall have no effect unless the same shall be submitted to the Quarterly County Court of Robertson County and approved by a two-thirds (2/3) vote of said Quarterly County Court. Its approval or nonapproval shall be proclaimed by the presiding officer of the Quarterly County Court and shall be certified by him to the Secretary of State in Nashville.

SECTION 6. This Act shall take effect from and after its passage, the public welfare requiring it.

Passed: April 20, 1967.

Adequate Facilities Tax

Private Acts of 1996 Chapter 213

SECTION 1. This act shall be known and cited as the Robertson County Adequate Facilities Tax.

SECTION 2. As used in this act, unless a different meaning appears from the context:

(1) "Board of Zoning Appeals" means the board established in Robertson County pursuant to Tennessee Code Annotated, Section 13-7-106.

(2) "Building" means any structure built for the support, shelter, or enclosure of persons, chattels, or movable property of any kind; the term includes a mobile home, but excludes those buildings specified in Section 6 below.

(3) "Building Permit" means a permit for development issued in Robertson County, whether by the county or by any city therein.

(4) "Capital Improvement Program" means a proposed schedule of future projects, listed in order of construction priority, together with cost estimates and the anticipated means of financing each project. All major projects requiring the expenditure of public funds, over and above the annual local government operating expense, for the purchase, construction, or replacement of the physical assets of the community are included.

(5) "Certificate of Occupancy" means a license for occupancy of a building or structure issued in Robertson County, whether by the county or by any city therein.

(6) "Development" means the construction, building, reconstruction, erection, extension, betterment, or improvement of land providing a building or structure or the addition to any building or structure, or any part thereof, which provides, adds to or increases the floor area of a residential or non-residential use.

(7) "Dwelling Unit" means a room, or rooms connected together, constituting a separate, independent housekeeping establishment for owner occupancy, rental or lease on a daily, weekly, monthly, or longer basis; physically separated from any other room(s) or dwelling units which may be in the same structure; and containing independent cooking and sleeping facilities.

(8)(A) "Floor Area" for non-residential development means the total of the gross horizontal area of all floors, including usable basements and cellars, below the roof and within the outer surface of the main walls of principal or accessory buildings or the center lines of party walls separating such building or portions thereof, or within lines drawn parallel to and two (2) feet within the roof line of any building or portions thereof without walls, but excluding arcades, porticoes, and similar open areas which are accessible to the general public, and which are not designed or used as sales, display, storage, services, or production areas.

(B) "Floor Area" for residential development means the total of the gross horizontal area of all floors, including basements, cellars, or attics which is heated and/or air-conditioned living space, or designed to be finished into heated and/or air-conditioned living space at a future date.

(9) "General Plan" means the official statement of the planning commission which sets forth major policies concerning future development of the jurisdictional area and meeting the provisions set forth in Tennessee Code Annotated, Sections 13-3-301, 13-3-302, and 13-4-302. For the purposes of the act only, a general plan may consist solely of the land development plan element which sets out a plan or scheme of future land usage.

(10) "Governing Body" means the County Commission of Robertson County, Tennessee.

(11) "Major Street or Road Plan" means the plan adopted by the planning commission, pursuant to Tennessee Code Annotated, Sections 13-3-402 and 13-4-302, showing, among other things, "the general location, character, and extent of public ways (and) the removal, relocation, extension, widening, narrowing, vacating, abandonment or change of use of existing public ways...".

(12) "Non-Residential" means the development of any property for any use other than residential use, except as may be exempted by this act.

(13) "Person" means any individual, firm, co-partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, or other group or combination acting as a unit, and the plural as well as the singular number.

(14) "Place of Worship" means that portion of a building, owned by a religious institution which has tax-exempt status, which is used for worship services and related functions; provided, however, that a place of worship does not include buildings or portions of buildings which are used for purposes other than for worship and related functions or which are or are intended to be leased, rented or used by persons who do not have tax-exempt status.

(15) "Public Buildings" means a building owned by the State of Tennessee or any agency thereof, a political subdivision of the State of Tennessee, including, but not necessarily limited to, counties, cities, school districts and special districts, or the federal government or any agency thereof.

(16) "Public Facility or Facilities" means a physical improvement undertaken by the county or city, including, but not limited to, the following: roads and bridges, parks and recreational facilities, jails and law enforcement facilities, schools, libraries, government buildings, fire stations, sanitary landfills, water, wastewater and drainage projects, airport facilities and other governmental capital improvements benefiting the citizens of the county and/or city.

(17) "Residential" means the development of any property for a dwelling unit or units.

(18) "Subdivision Regulations" means the regulations adopted by the Robertson County regional planning commission pursuant to State Statutory authorization in October, 1969, as amended, by which the county regulates the subdivision of land.

(19) "Zoning Resolution" means the resolution adopted by the governing body pursuant to State Statutory authorization on January 17, 1972, as amended, by which the county regulates the zoning, use and development of property.

SECTION 3. It is the intent and purpose of this act to authorize Robertson County to impose a tax on new development in the county payable at the time of issuance of a building permit or certificate of occupancy

so as to ensure and require that the person responsible for new development share in the burdens of growth by paying their fair share for the cost of new and expanded facilities made necessary by such development.

SECTION 4. Engaging in the act of development within Robertson County, except as provided in Section 6 herein, is declared to be a privilege upon which Robertson County may, by resolution of the governing body, levy a tax as set forth in Section 7.

SECTION 5. The governing body shall impose the tax authorized herein by resolution after adopting a capital improvements program indicating the need for the cost of public facilities anticipated to be funded, in part, by this tax and after finding that the need for such public facilities is reasonably related to new development in the county. The resolution of the governing body imposing this tax shall state the rate of tax on new residential and non-residential development. The governing body shall, by resolution, adopt administrative guidelines, procedures, regulations and forms necessary to properly implement, administer and enforce the provisions of this act.

SECTION 6. This act shall not apply to development of:

- (1) Public buildings.
- (2) Places of worship.
- (3) Barns or outbuildings used for agricultural purposes.
- (4) Replacement structures for previously existing structures destroyed by fire or other disaster.
- (5) Additions to a single-family dwelling.
- (6) A structure owned by a nonprofit corporation which is a qualified 501(c)(3) corporation under the Internal Revenue Code.
- (7) Permanent residential structures replacing mobile homes where the mobile home is removed within thirty (30) days of the issuance of the certificate of occupancy for the permanent residential structure, provided that the permanent structure is a residence for the owner and occupant of the mobile home and that owner and occupant has resided on the property for a period of not less than three (3) years.
- (8) Buildings moved from one (1) site within the county to another site within the county.

SECTION 7. For the exercise of the privilege described herein, Robertson County may impose a tax on new development at a rate set by the governing body per gross square foot of new residential and commercial development.

SECTION 8. The tax established in this act shall be collected at the time of application for a building permit for development as herein defined by a county official duly authorized by the county executive. If the building permit is issued by the county, the county building official or other responsible official shall receive payment in full in cash or other negotiable instrument as specified by resolution of the county and as approved by the county attorney. If the building permit is issued by a city, the city shall, before issuance of the building permit, require evidence by a valid certificate executed by the county building inspector that the full amount of the tax due the county has been paid. No building permit for development as herein defined shall be issued in Robertson County unless the tax has been paid in full to the county or a negotiable instrument approved by the county attorney and payable to the county has been received. The issuance of a building permit by any city official, without a certificate from the county that the tax has been paid, shall render the city liable to the county for the sum or sums that would have been collected by the county, had the certificate of tax paid been required by the city.

SECTION 9. All tax funds collected shall be used for the purpose of providing public facilities, the need for which is reasonably related to new development.

SECTION 10. The authority to impose this privilege tax on new development in Robertson County is in addition to all other authority to impose taxes, fees, assessments, or other revenue raising or land development regulatory measures granted either by the private or public acts of the State of Tennessee and the imposition of such tax, in addition to any other authorized tax, fee, assessment or charge, shall not be deemed to constitute double taxation.

SECTION 11. (a) Any person aggrieved by the decision of the county building official or other responsible official concerning any aspect of this act may obtain review of the official's decision in the following manner:

- (1) By payment of the disputed amount to Robertson County and by notifying the official that the payment is made under protest; or
- (2) By requesting an appeal of the decision of the official in written form within ten (10) days of the

protest and payment. Appeals shall be heard by the Robertson County board of zoning appeals. Hearing shall be scheduled within forty-five (45) days of the written request for appeal.

(b) The board of zoning appeals shall render a decision on all hearings within thirty (30) days of the hearing date, unless the hearing is continued from time to time by a majority vote of the board for further information.

(c) The board of adjustment and appeals shall act as a quasi-judicial body whose purpose is to determine the intent of the act, its applicability to the appellant, and to rule upon the interpretation of the official. The board will not be bound by formal rules of evidence applicable to the various courts of the State. Hearings before the board shall proceed as follows:

- (1) The building official shall explain his ruling and the reasons for his ruling.
- (2) The appellant shall explain his reasons for protesting the ruling.
- (3) The board may request further information from any county official, including, but not limited to, the county executive, county commissioners or committee members, the county attorney, or the county planning staff. The board will not have the power of subpoena.
- (4) The board will deliberate and render a decision by a majority vote. Decisions will be reduced to writing and copies shall be sent to all parties and shall become a part of the minutes of the board. Decisions of the board of zoning appeals shall be final, except that either the building official, or the person aggrieved may seek review of the board's actions by certiorari and supersedeas to the Chancery Court of Robertson County, Tennessee, provided that an application to the court is made within sixty (60) days of the written decision of the board.

SECTION 12. The provisions of this act shall in no manner repeal, modify, or interfere with the authority granted by any other public or private law applicable to Robertson County. This act shall be deemed to create an additional and alternative method for Robertson County to impose and collect taxes for the purpose of providing public facilities made necessary by new development in the county.

SECTION 13. If any provisions 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 (2/3) vote of the County Legislative Body of Robertson 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 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 it shall become effective upon being approved as provided in Section 14.

Passed: April 24, 1996.

Hotel - Motel Tax

Private Acts of 1990 Chapter 226

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

- (1) "Clerk" means the county clerk of Robertson 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 Robertson 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 use or possession, of any room, lodgings or accommodations in a hotel.

(6) "Operator" means the person operating the hotel whether as owner, lessee or otherwise, including any governmental entity operating a hotel, whether as owner 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 Robertson County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient, by resolution of the county legislative body, in an amount up to seven percent (7%) 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.

The privilege tax levied by this act, as may be amended, shall be in addition to all other taxes levied or authorized to be levied whether in the form of excise 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 2010, Chapter 67

SECTION 3.

(a) The proceeds of the tax authorized by this act received by the county shall be deposited in the general fund of Robertson County for distribution to the Industrial Development Board of Robertson County to be used by the Industrial Development Board for industrial and economic development and tourism promotion in Robertson County and, pursuant to subsection (b), for grants to municipalities in the county to be expended as provided in subsection (b).

(b)

(1) Upon submission of an annual budget, no later than July 1, by a municipality to the Industrial Development Board, showing the manner in which funds will be expended by the municipality for industrial and economic development or tourism promotion which provide benefit to Robertson County, grants shall be made by the Industrial Development Board to each such municipality in the county in the amount of thirty percent (30%) of the net proceeds of the tax collected within the boundaries of each such municipality.

(2) Grants shall only be made in accordance with this subsection (b) to those municipalities who submit the annual budget in accordance with this subsection.

As amended by: Private Acts of 2010, Chapter 67

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, shall be given directly or transmitted to the transient and shall be collected by such operator from the transient and remitted to the Robertson County Clerk.

As amended by: Private Acts of 2010, Chapter 67

SECTION 5.

(a) The tax levied shall be remitted by all operators who lease, rent or charge for any rooms or spaces in hotels, as this term is defined in Section 1, subdivision (4), within the county to the clerk or such other officer as may by resolution be charged with the duty of collection thereof, such tax to be remitted to such officer not later than the twentieth (20th) day of each month for the preceding month. The operator is 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 and 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.

As amended by: Private Acts of 2010, Chapter 67

SECTION 6. The clerk, or other authorized collector of the tax, shall be responsible for the collection of such tax and shall place the proceeds of such tax in accounts for the purposes stated herein. A monthly tax return shall be filed under oath with the clerk by the operator with such number of copies thereof as the clerk may reasonably require for the collection of such tax.

The report of the operator shall include such facts and information as may be deemed reasonable for the verification of the tax due. The form of such report shall be developed by the clerk and approved by the county legislative body prior to use. The county clerk shall faithfully account for, make 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. 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.

As amended by: Private Acts of 2010, Chapter 67

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 five (5) 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.

As amended by: Private Acts of 2010, Chapter 67

SECTION 10. The 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 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.

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 Robertson County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and shall be 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 be effective upon becoming a law, the public welfare requiring it. For all other purposes, this act shall take effect upon being approved as provided in Section 13.

Passed: April 12, 1990.

Motor Vehicle Tax

Private Acts of 1947 Chapter 265

SECTION 1. That for the privilege of using the public highways, except Statemaintained roads, in Counties of this State having a population of note less than 29,000, nor more than 29,100 by the Federal Census of 1940, or any subsequent Federal Census, there is levied upon motor driven vehicles, except tractors, which shall pay no tax hereunder, a special privilege tax for the benefit of said Counties and in addition to all other taxes, which tax shall be as follows:

Upon motorcycles \$2.00

Upon all passenger automobiles, including station wagons 5.00

Upon all taxicabs 7.50

Upon all automobile buses 10.00

Upon trucks falling in Class I under the provision of Chapter 105, Public Acts of 1939, and amendments thereto 5.00

Upon trucks of Class II as above defined 10.00

Upon trucks of Class III 15.00

Upon trucks of Class IV 20.00

Upon trucks of Class V 25.00

Upon trucks of Classes VI and VII 30.00

Upon trailers drawn by motor operated vehicles where the trailer does not exceed 7 ft. in length

And where the trailer exceed 7 ft. in length 5.00

This tax shall apply to and be paid by each motor vehicle as above set forth whose owner resides or usually stays in counties to which this Act applies and it shall be a misdemeanor and punishable as such for any resident of Counties to which this Act applies to operate a motor vehicle over the highways of said Counties, State-maintained roads excluded, without the payment of the tax herein provided.

SECTION 2. That the tax herein levied shall be collected by the County Court Clerk of Counties to which this Act applies at the same time that he collects the State privilege tax upon the operation of motor driven vehicles over the public highways. No Clerk in Counties to which this Act applies shall issue to a resident of such County a State license for the operation of automobiles unless at the same time such resident shall purchase the appropriate license as hereinafter provided for the operation of his car under this Act. Payment of the license fee herein imposed shall be evidenced by a metal tag or emblem to be appropriately displayed upon some prominent part of the automobile in question. The design of the emblem in question shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the road or bridge funds of counties to which this Act applies. The tax herein levied shall entitle the owner of a car to operate the same from April 1 of each year to the next succeeding March 31 and the same proportionate reduction shall be made as is now made in the case of State registration of automobiles where such motor driven vehicle is registered after April 1 for any reason whatsoever. For his services in issuing such licenses, the County Court Clerk shall be entitled to a fee of 15¢ for each one so issued, to be collected from the person purchasing the same. He will report the funds collected by him monthly and pay the same to the County Trustee of Counties to which this Act applies and they shall be applied as herein provided.

SECTION 3. The proceeds of the tax herein levied shall be placed in such county fund as the county legislative body shall designate by appropriate resolution and shall be used for the purposes of such fund. Additionally, the county may, by appropriate resolution of the county legislative body, appropriate and expend proceeds of the tax herein levied and placed in the county general fund or a special fund for the purpose of aiding any municipality located in Robertson County in furtherance of any public purpose.

As amended by: Private Acts of 1992, Chapter 72

SECTION 4. That this Act shall take effect from and after March 1, 1947, the public welfare requiring it.

Passed: February 19, 1947.

Private Acts of 1971 Chapter 92

SECTION 1. That for the privilege of using the public roads and highways, except State-maintained roads, in Counties of this State having a population of not less than 29,100 nor more than 29,200 as determined by the Federal Population census of 1970, or any subsequent Federal Population Census, there is levied upon motor-driven vehicles and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, and except all motor-driven vehicles owned by any governmental agency or governmental instrumentality, a special privilege tax for the benefit of such counties, which tax shall be in addition to all other taxes, and shall be in the amount of Ten Dollars (\$10.00) for each such motor-driven vehicle.

This tax applies to, is a levy upon, and shall be paid on each motor-driven vehicle the owner of which lives within, or usually stays within counties to which this Act applies. It shall be and is hereby declared a

misdeemeanor and punishable as such for any owner of a vehicle to operate any motor-driven vehicle over the street, roads, or highways of such Counties, State maintained roads excluded, without the payment of the tax herein provided having been made as herein required, prior to such operation thereof.

SECTION 2. That the tax herein levied shall be paid to and collected by the County Court Clerk of the Counties to which this act is applicable, who shall collect this tax at the same time he collects the State privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this State. No Clerk in counties to which this Act applies shall issue to a resident of such county, a state license for the operation of a motor-driven vehicle taxable hereunder, unless, at the same time, such owner shall purchase the license and pay the privilege tax levied hereunder, for the operation of each of his motor-driven vehicles under the provisions of this Act.

Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the Clerk, the original of which shall be kept by the owner of the motor-driven vehicle, and by a decal or emblem, also issued by the Clerk, which shall be displayed upon some prominent part of the motor-driven vehicle for which same was issued.

The design of the decal or emblem shall be determined by the Clerk and the expense incident to the purchase thereof as well as the expense of obtaining proper receipts and other records necessary for the performance of the duties herein and hereby incumbent upon the Clerk shall be paid from the general funds of the County.

The privilege tax hereby levied, when paid together with full, complete and explicit performance of and compliance with all provisions of this Act, by the owner, shall entitle the owner of the motor-driven vehicle for which said tax was paid, to operate this vehicle over the streets, roads and highways of the County from April 1st of each year to the next succeeding March 31st. When a motor-driven vehicle becomes taxable under the terms and provisions of this Act, at a later date than April 1st of each year, the same proportionate reduction shall be made as to the cost of the privilege tax or wheel tax, or the amount to be paid into the hands of the Clerk therefor, as is now made in the issuance of the privilege tax payable to the State of Tennessee and collected by the Clerk, under the provisions of the general laws of this State.

For his services in collecting the aforesaid tax, and in issuing the receipt therefor, the County Court Clerk shall be entitled to a fee of 10 cents, and this fee shall be paid by and collected from the person purchasing the privilege tax. The Clerk will 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 him for the aforesaid privilege tax.

SECTION 3. The proceeds of the tax herein levied shall be placed in such county fund as the county legislative body shall designate by appropriate resolution and shall be used for the purposes of such fund. Additionally, the county may, by appropriate resolution of the county legislative body, appropriate and expend proceeds of the tax herein levied and placed in the county general fund or a special fund for the purpose of aiding any municipality located in Robertson County in furtherance of any public purpose. However, any proceeds of this tax earmarked by resolution of the county legislative body to retire indebtedness shall be used for such purpose until the designated indebtedness is retired.

As amended by: Private Acts of 1991, Chapter 72

SECTION 4. That it is the intent of the General Assembly of the State of Tennessee, that this Act be construed as a measure providing for additional revenue for the counties affected, in addition to the tax levied by Private Acts of 1947, Chapter 265.

SECTION 5. That any person violating the provisions of this Act, or of any part thereof, shall, upon conviction, be fined not less than Ten Dollars (\$10.00) nor more than Fifty Dollars (\$50.00).

SECTION 6. That the tax levied under this Chapter shall be collected for the tax year beginning April 1st, 1972, and for every year thereafter and the County Court Clerk shall collect this tax at the same time he collects the State privilege tax levied upon the operation of a motordriven vehicle for the year 1972 and each succeeding year.

SECTION 7. That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the Quarterly County Court of any county to which it may apply before January 1, 1972. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve and shall be certified by him to the Secretary of State.

As amended by: Private Acts of 1971, Chapter 145

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

Passed: April 26, 1971.

Private Acts of 1979 Chapter 71

SECTION 1. In addition to all other taxes, there is levied upon motor-driven vehicles and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, and except all motordriven vehicles owned by any governmental agency or governmental instrumentality, a special privilege tax in the amount of twenty dollars (\$20.00) for each motor-driven vehicle.

SECTION 2. The tax herein levied shall be paid to and collected by the county clerk who shall collect this tax at the same time he collects the state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this state. The county clerk shall not issue to a resident of the county, a state license for the operation of a motor-driven vehicle taxable hereunder, unless, at the same time, such owner shall purchase the license and pay the privilege tax levied hereunder, for the operation of each of his motor-driven vehicles under the provisions of this act.

Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the clerk, the original of which shall be kept by the owner of the motor-driven vehicle, and by a decal or emblem, also issued by the county clerk which shall be displayed upon some prominent part of the motor-driven vehicle for which same was issued.

The design of the decal or emblem shall be determined by the county clerk and the expense incident to the purchase thereof as well as the expense of obtaining proper receipts and other records necessary for the performance of the duties herein and hereby incumbent upon the clerk shall be paid from the general funds of the county.

The privilege tax hereby levied, when paid together with full, complete and explicit performance of and compliance with all provisions of this act, by the owner, shall entitle the owner of the motor-driven vehicle for which said tax was paid, to operate this vehicle over the streets, roads and highways of the county from the purchase date of his state motor vehicle license plate to the next succeeding date of renewal of such license plate.

SECTION 3. If the privilege tax levied hereunder is paid at a time other than the purchase of state motor vehicle license plates, such tax shall be prorated accordingly.

SECTION 4. The proceeds of the tax herein levied shall be placed in such county fund as the county legislative body shall designate by appropriate resolution and shall be used for the purposes of such fund. Additionally, the county may, by appropriate resolution of the county legislative body, appropriate and expend proceeds of the tax herein levied and placed in the county general fund or a special fund for the purpose of aiding any municipality located in Robertson County in furtherance of any public purpose. However, any proceeds of this tax earmarked by resolution of the county legislative body to retire indebtedness shall be used for such purpose until the designated indebtedness is retired.

As amended by: Private Acts of 1991, Chapter 72

SECTION 5. It is the intent of the General Assembly of the State of Tennessee, that this act be construed as a measure providing for revenue in addition to the tax levied by Chapter 265 of the Private Acts of 1947 and by Chapter 92 of the Private Acts of 1971.

SECTION 6. Any person violating the provisions of this act, or of any part thereof, shall, upon conviction, be fined not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00).

SECTION 7. 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. Within thirty (30) days after this act becomes a law, the county election commission of Robertson County shall call an election for the county to be held not less than seventy-five (75) days, nor more than eighty (80) days from the date of the call. 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 on the question shall be canvassed and the results proclaimed by the county election commissioners and certified by them to the secretary of state as provided by law in the case of general elections. The qualifications 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.

SECTION 8. For the purpose of approving or rejecting the provisions of this act, as provided in Section 7, it shall be effective upon becoming a law, but for all other purposes, the provisions of the act shall be effective upon being approved as provided in Section 7.

Passed: April 5, 1979.

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

1. Private Acts of 1921, Chapter 37, set the annual salary of the Tax Assessor of Robertson County at \$2,000. The salary would be paid out of regular county funds when the annual assessment was completed on the warrant of the county judge or chairman. All conflicts were repealed.
2. Private Acts of 1923, Chapter 526, abolished the office of County Tax Assessor and provided that the Quarterly Court of Robertson County at its January term, 1925, would appoint a Tax Assessor for each civil district in the county who would assess the property in the district for the state and county tax purposes, would take the same oath and perform the same duties as the county tax assessor and who would be bonded for \$1,000. If the quarterly court failed to appoint the district assessors, the county judge could proceed to do so. Those appointed would hold the office until the next county election in August when their successor would be elected by people for two years. The Quarterly Court would fix the salary for the tax assessor of each district which could not be changed during the term of office.
3. Private Acts of 1929, Chapter 570, eliminated the offices of District Tax Assessor in Robertson County as they had been in operation for the past six years and restored the office of county tax assessor as it had existed prior to this time and before the district assessors were created. The Tax Assessor would devote full time to the position, keep an office open in the court house and make up the tax books. The Board of Equalization would return their assessment rolls to the Tax Assessor not the county court clerk. The Tax Assessor would serve four years each term beginning on September 1 following the election but the first tax assessor would be named by the Quarterly Court to serve until the people could elect one. The elected tax assessor would be paid \$3,000 per annum but those appointed hereunder would serve and be paid only for the time spent on the job.
4. Private Acts of 1933, Chapter 78, amended Private Acts of 1929, Chapter 570, by striking out a part of Section 3 and inserting a provision that the tax assessor of Robertson County would be paid no less than \$2,000 and no more than \$2,500 per year in equal monthly installments out of the general fund on the warrant of the county judge, or the chairman, said salary to be set by the quarterly court at its April, 1933, term and not changed during the term of office. If the Quarterly Court failed to set the salary, the same would be \$2,350 annually.
5. Private Acts of 1943, Chapter 132, amended Private Acts of 1929, Chapter 570, above, in Section 3 by adding a paragraph which provided for a clerk in the office of the tax assessor who would be appointed by the tax assessor and be paid a salary of \$75 per month out of the general funds of the county.
6. Private Acts of 1949, Chapter 408, provided that, in Robertson County, the tax assessor would be compensated at the rate of \$3,600 per annum, payable in equal monthly installments from the county treasury which would be in addition to any allowances made under the law for clerical help and assistance.
7. Private Acts of 1949, Chapter 821, provided that in Robertson County before any person could have a deed conveying the title to any real estate recorded they would first present the same to the tax assessor who would take off certain items of information specified in the act. Registers were prohibited from recording the said instrument which did not bear the tax assessors stamp indicating that he had the information. This act was repealed by the one following.
8. Private Acts of 1951, Chapter 267, repealed Private Acts of 1949, Chapter 821, above, as the same was written.
9. Private Acts of 1959, Chapter 75, stated that the tax assessor of Robertson County would hereafter be compensated at the rate of \$4,800 per year, payable in equal monthly installments from the county treasury. This compensation would be in addition to any allowance made to the tax assessor for clerical help and assistance.
10. Private Acts of 1961, Chapter 209, provided that in Robertson County (identified by the use of the 1960 Federal Census figures) before any deed, or conveyance of land could be registered, it would first be taken to the tax assessor's office and certain specified data recorded from the instrument and the same would be stamped indicating that it had been there. In the corporate limits of a city, the instrument had to be presented also to the Recorder. The register was prohibited from recording the deed, or instrument, until the requirements of this act were observed. Offenders

could also be fined from \$2 to \$50. This Act was rejected by the quarterly court and never became an active law.

11. Private Acts of 1967-68, Chapter 32, amended Private Acts of 1959, Chapter 75, by increasing the salary of the tax assessor from \$4,800 to \$8,250. This Act was not presented to the quarterly court for action in view of the fact that a general law was passed which controlled the salary of the tax assessor. Therefore, this act never became operative.
12. Private Acts of 1967-68, Chapter 107, which concerned the recordation of deeds in Robertson County is published herein.
13. Private Acts of 1973, Chapter 55, provided that any person building or causing to be built, any structure in Robertson County would first apply to the Director of Planning and Zoning for a building permit which would provide certain requested information in the application for the permit. A schedule of fees which would be charged for residential and commercial districts for buildings and for erecting signs was provided in the Act which would be collected by the Director of Planning and paid into the general fund. Non compliance with this Act would result in fines from \$10 to \$50. This Act was rejected by the Robertson County Quarterly Court and never became an active law

Taxation

The following is a listing of acts pertaining to taxation in Robertson 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 16, was the legal authority for the Sheriff of Sumner County to collect the state taxes in all that part of Robertson County, which was lately a part of Sumner County, which were due and payable to Sumner County before the formation of Robertson County. Residents would pay the county in which their homes were located.
2. Acts of 1806, Chapter 45, authorized Wilson County to lay an added tax in the county to erect a building to house the offices of the Clerk, the Register, the Ranger, which building would be erected on the Public Square in Lebanon. The county court would appoint commissioners to keep accounts and supervise the project. A schedule of taxes was contained in the act which could not be exceeded. Section 4 of this Act allowed Robertson County to levy a similar tax for the same purposes and under the same conditions.
3. Acts of 1809, Chapter 66, stated that the taxes heretofore permitted to be levied had been insufficient to build the court house and prison in Clarksville for the Robertson District, this act was the legal authority for Montgomery County to levy and impose additional taxes and Section 2 made it the duty of the justices in Robertson, Dickson, Hickman, Stewart, and Humphreys County to lay a tax in 1810 to complete the court house and pay off any debts incurred prior to this act. The Commission would make a full and complete statement of the disposition of funds.
4. Acts of 1817, Chapter 189, made it the duty of the Justices of the Peace in the courts of pleas and quarter sessions to levy a tax in Robertson County, a majority being present, in the year 1818 and to continue the tax as long as necessary in order to raise enough funds to build a court house in Robertson County, but the Justices could not exceed the amount of the taxes levied in this act. The act appointed Thomas Johnson, Benjamin Tucker, John Hutchison, Archer Cheatham, James H. Bryan, Jack E. Turner, James Sawyers, and Leonard P. Cheatham as commissioners to contract for and supervise the building of the courthouse under the terms and conditions of this act.
5. Acts of 1819, Chapter 120, repealed that portion of Section 1 of an act which allowed the quarterly court of Robertson County to build a court house in Springfield and which required the tax to be paid to the county trustee. It was the duty of the Sheriff to pay over whatever portion of the said tax which might have already been collected, and the remainder would go to the commissioners supervising the building of the court house.
6. Acts of 1821, Chapter 128, authorized and required the Quarterly Court, a majority of their members being present, to levy a tax for the purpose of removing, or rebuilding, the jail in Springfield from the Public Square to some other parcel, or let, which tax money would be paid over to the commissioners appointed for the above purpose. Thomas Johnson, Benjamin Tucker, Richard Cheatham, Benjamin Porter, and William Steele were named as commissioners to contract for the work and they had the further authority to purchase land upon which to build the jail. Any money remaining out of the appropriation to build the court house in Springfield could be used lawfully for this project.
7. Acts of 1825, Chapter 173, imposed upon the Quarterly Court of Robertson County, on the first day of the January term next, a majority of the Justices being present, the duty to lay a tax to remove the jail from the Public Square in Springfield and build it at some other location within the

corporate limits. John L. Cheatham, John Hutchison, George C. Conrad, William Seal, George Murphrey, William Pope, and James Sawyers, were named as commissioners to supervise the project and to execute all essential contract.

8. Acts of 1870, Chapter 50, provided that the counties and cities of the state could impose taxes for county and municipal purposes in the following manner and upon these conditions (1) that all taxable property would be taxed according to its value upon the principles established for state taxation, and (2) the credit of no county or city, would be given, or loaned, to any person, firm, or corporation, unless a majority of the Justices or Councilmen, first agree, and upon an election being held wherein three-fourths of the voters agree. Several counties exempted themselves from the three-fourths majority rule, substituting a simple majority for the next ten years, but Robertson County was not among their number.
9. Private Acts of 1915, Chapter 63, provided that the penalty on the state and county taxes would be postponed for 1915 until July 1, 1915, in Robertson County and Cheatham Counties.
10. Private Acts of 1915, Chapter 272, allowed the Quarterly Court of Robertson County at the July term, 1915, to elect a back poll tax collector for a term of two years who would be a resident of the county over 25 years old and who would be sworn into office and bonded before entering upon the duties thereof. The County Trustee would compose a list of the delinquent poll taxes due, swear to its accuracy, and deliver the same to the Quarterly Court which action would release him from any further liability. The list would be given to the collector who would cause distress warrants to issue for collection. The Poll Tax Collector would be paid 75 cents for each tax collected, which would be added to the charges, plus 6% interest. The Collector would use those receipt books furnished by the county judge, and no others. This Act was repealed by Private Acts of 1935, Chapter 379.
11. Private Acts of 1931, Chapter 189, was the enabling legislation for Robertson County, acting through its quarterly court, to levy and collect annually for general county purposes a tax not to exceed 35 cents per \$100 property valuation which authority would exist in the county court regardless of the amount authorized to be levied and collected by the general revenue laws of the state, or otherwise. This Act was repealed below.
12. Private Acts of 1931, Chapter 223, established the position of Delinquent Poll Tax Collector in all counties between 22,193 and 30,000 in population according to the 1930 census. The Collector would be appointed by the County, or Chairman, for two years, and would be paid all the fees for the service of process plus 70 cents for each delinquent tax collected. All poll taxes not paid by May 1, 1931, or by March 1 in the years there-after were termed delinquent taxes. The Trustee would compile a list of delinquent taxpayers and deliver the same to the Collector. The appearance of one's names on the list would be sufficient basis for the issuance of a distress warrant for collection. The collector could only use the receipt books furnished to him by the Trustee. The Collector had the authority to examine the books of any company, or corporation, could conduct hearings and summon witnesses. This Act was repealed in Item 15, below.
13. Private Acts of 1931, Chapter 272, repealed Private Acts of 1931, Chapter 189 in its entirety.
14. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, Section 2, above, to provide that all poll taxes levied on eligible male citizens were not paid by May 1, 1931, and on or before March 1 in the year following the due years were delinquent and would be turned over to the Delinquent Poll Tax Collector for disposition Section 3 was changed to make it the duty of the collector to proceed against anyone whom he knew to be delinquent whether their name appeared on the list or not.
15. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, as the same was amended.
16. Private Acts of 1935, Chapter 245, stated that the Back Tax Attorneys in Robertson County (identified by the use of the 1930 Federal Census figures) would receive as a commission and compensation for their services in filing suits to enforce tax liens and to collect delinquent taxes 5% of the amount of taxes actually collected which sum would be imposed upon the defendants as a part of the costs of the action.
17. Private Acts of 1935, Chapter 379, repealed Private Acts of 1915, Chapter 272 in its entirety.

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