



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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Chapter XII - 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 XII - Taxation

Amusement Tax

Private Acts of 1949 Chapter 596

SECTION 1. That:

DEFINITIONS

"Admission" includes seats and tables, reserved or otherwise, standing room, and other similar accommodations for which charges are made as a condition of the use thereof, for attending or using the facilities of places of amusement, including concerts, theaters, athletic events, circuses, carnivals, swimming pools, motion picture shows, night clubs, dance halls, wrestling matches, prize fights, bowling alleys, skating rinks;

"Collector" includes, in the case of Counties, the County Court Clerk and any Deputy County Court Clerk, and in the case of Cities, any Recorder, Finance Director, Treasurer, or any Deputy thereof, or other official charged with the duty of municipal tax collection.

SECTION 2. That:

Levy of Tax, Rate Thereof, and Use of the Proceeds of the Tax

For the purpose of providing additional revenue for counties and cities to which this Act applies, and of defraying the expense of administering this Act, there is hereby levied in all counties of this State having a population of not less than 34,000 nor more than 35,000, according to the Federal Census of 1940, a tax of one (1c) cent for each (20c) cents, or major fraction thereof, on the amount paid for admission to any place of amusement, including admission by season ticket or subscription, the tax to be levied on, and paid by the person paying for said admission. Provided, however, that in case the amount paid for admission is less than eleven (11) cents, no tax is imposed; and provided further, that in the case of free admission for any purpose, no tax is imposed; and, provided further, that, where the amount paid for admission by season ticket or subscription is such that the amount which is charged to the holder thereof or subscriber for single admission under said ticket or subscription is less than eleven (11) cents, no tax is imposed.

In the computation of the tax levied hereby, any admission or ticket tax paid to any other governmental unit shall be excluded from the charge for admission in determining the applicability or amount of the tax levied hereunder. In the case the admission is determined by a required cover charge or minimum charge of any character, then the tax shall be computed as the said cover or minimum charge is the cost of admission.

SECTION 3. That:

Exemptions -- No tax shall be levied under this Act with respect to any admissions, all the proceeds of which inure (1) exclusively to the benefit of persons in the military or naval forces of the United States, of National Guard Organization, Veterans Organizations, Parent Teacher Associations and municipally operated amusement and enterprises, if no part of the proceeds inure to the benefit of any promoter or producer thereof.

(2) Exclusively to the benefit of religious, educational or charitable institutions, non-profit organizations or organizations conducted for the sole purpose of maintaining a cooperative or community center, if no part of the net earnings thereof inures to the benefit of any individual promoter or producer thereof.

(3) Exclusively for the benefit of members of police or fire departments of any municipal corporation or the dependents or heirs of such members.

(4) Exclusively to the maintenance of agricultural fairs, if no part of the net earnings thereof inures to the benefit of any private individual, producer or promoter of the same. Provided, however, that this exemption does not include the exemption of admissions to midways, carnivals or like private enterprises operated in connection therewith.

The exemption from tax provided in this section shall, however, not be allowed in the case of admissions to athletic contests or pugilistic matches or exhibitions, the proceeds of which inure wholly or partly to the benefit of any college, high school, academy, preparatory or other school in cases wherein the admission price is forty-one (41c) cents or more.

SECTION 4. That:

Prices to be Marked on Ticket -- The price (excluding the tax to be paid by the person paying the admission) for which every admission ticket or card is sold shall be conspicuously and indelibly printed, stamped or

written on the face or back of that part of the ticket which is to be taken up by the management of the theater, stadium, auditorium, dance hall, cabaret, or other place of amusement, together with the name of the individual or organization managing the amusement enterprise and selling the ticket or card.

SECTION 5. That:

The Collection of Tax and Reports Thereof -- Every person receiving any payment for admissions, subscriptions, cover charges or minimum charges, fees, dues or otherwise which is taxable under this Act, shall collect from the purchaser thereof, the tax imposed by this Act and hold the same in a separate fund until paid to the tax collector, which tax shall be and become due to the municipality or county immediately upon the sale of ticket or tickets and the municipality or county shall have the right to take legal steps to collect the same, if necessary, immediately. Every such person or organization shall, on demand of the municipality or county and in every case, on or before the 10th day of each calendar month, make a return in duplicate under oath to the tax collector showing the number of taxable admissions issued or disposed of, and the amount of taxable dues, fees, minimum charges, cover charges, collected during the preceding calendar month, together with the serial numbers of any tickets, cards, checks, or cash register receipts issued or sold representing or covering the same, and such other facts and information as the tax collector may reasonably require for the verification of the amount of the tax due therefor.

Every person making such return shall, at the time of making the return, pay the amount of taxes shown thereby to the tax collector. If the tax imposed by this Act is not paid when due, there shall be added as a part of the tax, interest and penalty at the rate of two (2%) per cent per month from time the tax became due and until paid.

For the purpose of enforcing the payment of the tax due hereunder, the tax collector is hereby given and may avail himself of the process of distraint provided in the case of other tax delinquents.

SECTION 6. That:

Tax Levy for Whom

Whenever any place of amusement, for the admission to which a tax is due, and payable hereunder, is located and conducted within the limits of an incorporated municipality to the counties to which this Act applies, the tax hereby levied shall be for the benefit of, and paid to, the municipality.

Whenever any place of amusement, for the admission to which a tax is due and payable hereunder, is located and conducted outside the limits of any incorporated town in the Counties to which this Act applied, the tax hereby levied shall be for the benefit of, and paid to, the County.

The monies so received into the treasuries of a County or City hereunder shall be credited to the general revenue fund of such City or County, and be available for appropriation by the proper authorities to the expenses of administering this Act or any other public purpose.

SECTION 7. That:

Liability of Collector for Tax; Tax Lien; Estimated Assessment and Penalty:

Any person and organization charged with the collection of a tax herein levied, who fails to collect the same, shall be liable for the full amount of the tax which he should have collected.

The taxes imposed by this Act shall be a lieu upon all property of any person or organization required to collect and pay the same to the Counties and Cities hereunder. If he shall sell out his business or quit it, he shall be required to make out the return provided for under this Act within thirty (30) days after the sale of such business or retirement therefrom, and his successors in business shall withhold a sufficient amount of purchase money to cover the amount of taxes so collected and unpaid, together with interest and any other liability hereunder, until such time as the former owner shall produce a receipt from the tax collector showing that the taxes due hereunder have been paid in full.

The lien hereby fixed shall be enforceable by the tax collectors in the same manner as other tax liens.

The collectors of the tax hereunder are expressly authorized, if not satisfied with the correctness of any return, report or payment hereunder, to make an investigation of the books and records of any person charged with the collection of the tax hereunder, and of any other matter pertinent thereto, and upon discovery of any discrepancy, are authorized to make a deficiency assessment against any person required to collect and pay the tax hereunder, which deficiency assessment shall be accompanied by a ten (10%) per cent penalty assessment. Any such deficiency assessments are collectible and secured as are other taxes hereunder, and are due within ten (10) days after notice thereof is given or sent by registered mail to the person against whom such assessment shall have been made.

For the purpose of ascertaining the correctness of any report, return or payment hereunder, any person charged with the collecting of the taxes levied hereby shall make all of his books, records and canceled

ticket stubs available for inspection by the collectors at all reasonable times.

SECTION 8. That:

PENALTIES

Any person who sells an admission ticket or card, or collects upon a check in a dance hall or cabaret upon which the name of the vendor and the price of the admission or charge is not indelibly printed, stamped or written, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not more than One Hundred (\$100.00) Dollars for each such offense.

Any person charged by this Act with the duty of collecting or paying the taxes hereby imposed, who wilfully fails or refuses to charge and collect or to pay such taxes, or to make the reports and returns required hereunder, or to permit the tax collector and other records for the purpose of verifying any return or report or payment pursuant to this Act, shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be fined not less than Twenty-five (\$25.00) Dollars, nor more than One Thousand (\$1,000.00) Dollars, and upon conviction of a second or other subsequent offenses, shall be fined not less than One Hundred (\$100.00) Dollars, nor more than Two Thousand (\$2,000.00) Dollars, and imprisoned, in the discretion of the Court, in the County Jail or workhouse for not more than three months, or both. In case of violations by a corporation, the officers or directors responsible for such violation shall be subject to the punishment provided herein upon proper indictment.

SECTION 9. That the provisions of this Act are hereby declared to be severable. If any of its sections, provisions, exceptions, sentences, clauses, phrases, or parts be held unconstitutional or void, or so applied to any person, then the remainder of this Act shall continue in full force and effect, it being the legislative intent hereby now declared, that this Act would have been adopted, even if such unconstitutional or void matter had not been included therein.

SECTION 10. That all laws and parts of laws in conflict with this Act be, and the same are hereby repealed, and this Act shall take effect from and after its passage, the public welfare requiring it, but no tax levied hereunder shall be due or payable until April 1st, 1949.

Passed: April 5, 1949.

Assessor of Property

Building Permits

Private Acts of 1963 Chapter 29

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 Dyer County, or any person or persons desiring to alter or have altered any existing building or structure in Dyer County, where the cost of such alteration will exceed the sum of Five Hundred Dollars (\$500.00), shall first apply to the Tax Assessor of Dyer 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 constructions, 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 with the Tax Assessor for the issuance of a building permit, the Tax Assessor shall then issue such permit without cost, and shall take note of the fact of such erection, construction, reconstruction, or alteration for his tax records.

No new or additional property tax shall be assessed against such premises unless and until such erection, construction, reconstruction, or alteration is completed 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 theretofore 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 any person, firm, or corporation violating the provisions of this Act shall be guilty of a misdemeanor, punishable, upon conviction thereof, by a fine of not less than Two Dollars (\$2.00) nor more than Fifty Dollars (\$50.00).

SECTION 3. That this Act shall have no effect unless the same shall have been approved by a two-thirds (2/3) vote of the Quarterly County Court of Dyer 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 4. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 15, 1963.

Recordation of Deeds

Private Acts of 1963 Chapter 27

SECTION 1. That from and after the effective date of this Act, all deeds, deeds of trust, subdivision plats, tract maps, and all other instruments vesting or divesting title to or in any real estate situated in Dyer County, Tennessee, shall be noted in the office of the County Tax Assessor of Dyer County, prior to the time and before any of such instruments shall be filed for record in the office of the County Register of Dyer County.

The Tax Assessor or his Deputy shall receive each of such instruments for notation, and shall make a permanent record of the same in his office, showing the date of the instrument, the consideration of the transfer, the name of the grantee, the location of the property, including the Civil District in which said property is situated, and a sufficient description of the property so that the same can be readily identified.

SECTION 2. That when any of such instruments have been noted by the Tax Assessor or his Deputy, he shall stamp on each such instrument an endorsement indicating that the instrument has been properly noted in his office.

SECTION 3. That none of the instruments herein provided for shall be received for record or recorded in the office of the County Register until each such instrument has first been noted and stamped by the County Tax Assessor. None of the instruments herein provided for shall be received for notation or noted in the office of the County Tax Assessor unless such instrument contains a reference therein indicating the recording data of the instrument by which the grantor acquired title to the property sought to be conveyed.

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

SECTION 4. That the County Tax Assessor of Dyer County is hereby authorized and empowered to employ a Deputy Tax Assessor who shall devote his full time to the duties of the office, and whose compensation shall be fixed by the Quarterly County Court of Dyer County to be paid from the general funds of the County, in equal monthly installments.

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 5. That the provisions of this Act are hereby declared to be severable; and if any of its sections, provisions, sentences, clauses, phrases, or parts be held unconstitutional or void, the remainder of this Act shall continue in full force and effect, it being the legislative intent, now hereby declared, that this Act would have been passed even if such unconstitutional or void matter had not been included therein.

SECTION 6. That this act shall have no effect unless the same shall be submitted to the Quarterly County Court of Dyer County and approved by a two-thirds vote of said Quarterly County Court. Its approval or nonapproval shall be proclaimed by the presiding officer of said Quarterly County and shall be certified by him to the Secretary of State.

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

Passed: February 15, 1963.

Litigation Tax

Private Acts of 1980 Chapter 295

SECTION 1. There is imposed upon each case of any description filed in any of the following courts sitting in Dyer County a tax of five dollars (\$5) to be assessed and collected as a part of the costs of the cause: Circuit Court, Law and Equity Court and General Sessions Court of Dyer County. The term "case" shall include ex parte as well as adversary or contested proceedings.

SECTION 2. The litigation taxes shall be collected by the clerks of the respective courts in which cases are filed. Each of the officials shall be accountable for and shall pay over the revenue to the county trustee quarterly, not later than the tenth (10th) day of the month following the quarter in which the collections are made.

SECTION 3. The trustee shall deposit the taxes herein collected in the Dyer County general fund.

SECTION 4. 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 5. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Dyer County before October 1, 1980. 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 6. 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 5.

Passed: April 14, 1980.

Wheel Tax

Private Acts of 1963 Chapter 28

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 29,500 nor more than 29,550 as determined by the Federal Population Census of 1960, 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, motorcycles, motor-driven bicycles and scooters, and except all motor-drive 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 resides within such county.

It shall be and is hereby declared a misdemeanor and punishable as such for any owner of a vehicle to operate any motor-driven vehicle over the streets, 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. Provided further that nothing in this act shall be construed as permitting and authorizing the levy of and the collection of a tax against non-residents of the Counties to which this Act applies and to owners of such vehicles using the streets, roads, and highways of such Counties, but who do not come within the provisions of this Act, and within a reasonable construction of the provisions thereof.

As amended by: Private Acts of 1965, Chapter 50
Private Acts of 1969, Chapter 120

SECTION 2. That the tax herein levied shall be paid to and collected by the County Court Clerk of 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 or 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 decal or emblem shall be displayed by affixing the same on and to the lower right-hand side of the windshield 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 or wheel tax herein and 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, and on the windshield of which the decal or emblem has been affixed as herein provided, 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 and delivering the decal or emblem to the owner, he shall be entitled to a fee of 15 cents, and this fee shall be paid by and collected from the owner or 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, or wheel tax. It shall be and is hereby declared a misdemeanor and punishable as such for any motor-driven vehicle, taxable hereunder, to be driven or impelled over or upon the streets, roads, or highways of the Counties to which this Act is applicable, State-maintained roads, excluded, without payment of this privilege tax levied hereunder and without full and complete compliance with all provisions hereof.

In the event any motor-driven vehicle for which the privilege tax or wheel tax has been paid and the emblem or decal issued and placed thereon, becomes unusable, or is destroyed or damaged to the extent that this motor-driven vehicle can no longer be operated as such, and the owner ceased to operate same on the public streets, roads, or highways of said County, or in the event the owner transfers the title to the motor-driven vehicle, and completely removes therefrom and destroys the emblem or decal issued and placed thereon or affixed thereto, and the owner makes proper application for the issuance of a duplicate decal or emblem to be used by him on the same or on another motor-driven vehicle for the unexpired term for which the original decal or emblem was issued, and the Clerk is satisfied that this owner is entitled to the issuance of such a duplicate decal or emblem, and the owner pays into the hands of the Clerk the sum of 50 cents and a 15 cent Clerk's fee therefor, the Clerk will then issue to such owner a duplicate receipt, canceling the original receipt delivered to him by the owner, and will deliver to the owner a duplicate decal or emblem, which shall be affixed to the windshield of the motor-driven vehicle for which it is issued as hereinabove provided, and this shall entitle the owner to drive the vehicle on the streets, roads, and highways of such County until the next following March 31st. Likewise, in the event a decal or emblem becomes obliterated, erased, or defaced or is destroyed under the provisions of this Act, and is therefore illegible and unusable by the owner, upon proper application made by the owner and filed with the Clerk, showing such circumstances and facts to be true, then the Clerk, upon receipt from the owner of 50 cents and a 15 cent Clerk's fee, may issue and deliver to the owner, a duplicate decal or emblem.

SECTION 3. That the proceeds of the tax herein and hereby imposed, when collected by the Clerk, and paid into the hands of the Trustee of the County, shall be used exclusively for Educational purposes, and shall be divided, allocated, and disbursed as follows:

Provided, that eighty-five percent (85%) of the proceeds of the tax herein imposed and collected by said county when said funds have been placed in the hands of the County Trustee, shall be used exclusively for educational purposes and shall be allocated between the school systems within the county on the bases of the average daily attendance for the current school year for students in the said school systems.

Provided further, that the remainder of the proceeds of the tax herein imposed and collected (15%) shall be credited by the County Trustee to the Dyer County Board of Education for transportation.

As amended by: Private Acts of 1969, Chapter 120

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.

SECTION 5. That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the magistrates present and constituting a quorum of the Quarterly County Court of any County to which this Act may apply. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or disapprove the passage of this Act, and the action of the body shall be certified by him to the Secretary of State.

SECTION 6. That any person violating the provisions of this Act, or of any part thereof, shall, upon conviction, be fined not less than Five Dollars (\$5.00) nor more than Fifty Dollars (\$50.00).

SECTION 7. That the tax levied under this Chapter shall be collected for the tax year beginning April 1st, 1963, and for every year thereafter. This act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 15, 1963.

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

1. Private Acts of 1927, Chapter 553, provided that, in Dyer County (identified by the use of the 1920 Federal Census figures), the Tax Assessor would be paid the sum of \$2,000 annually as salary for himself and his associates, out of the regular funds of the County. The above amount would be paid semi-annually on July 1 and on December 31, half at each time.
2. Private Acts of 1929, Chapter 423, amended Private Acts of 1927, Chapter 553, above, by changing the dates upon which the compensation of the Tax Assessor and his assistants would be paid to April 1 and July 1 of each year.
3. Private Acts of 1945, Chapter 104, amended Private Acts of 1927, Chapter 553, Item One, above, by increasing the annual amount to be paid to the Tax Assessor and his assistants collectively from \$2,000 to \$2,600 but which would now be payable in equal monthly installments instead of semi-annually.
4. Private Acts of 1955, Chapter 43, set the annual salary of the Tax Assessor, of Dyer County, at \$5,000 per year, payable in equal monthly installments, out of the regular funds of the county. The Assessor was required to devote full time to the duties of his office and to employ all assistance at his own expense, all other appropriations for this purpose being prohibited. This Act was property ratified by the Quarterly Court.

Taxation

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

1. Acts of 1824, Chapter 119, directed the Trustee of Carroll County to pay over to the Trustees of Gibson and Dyer Counties respectively the amount of county taxes which have, or which may hereafter, be collected from each of those counties by the Sheriff of Carroll County, of which they were formerly a part.
2. Acts of 1824, Chapter 128, made it lawful, in order to improve the navigation of rivers in West Tennessee, a majority of the Justices being present, for the County Courts of Henry, Weakley, Obion, Dyer, Gibson, Carroll, Madison, Haywood, Tipton, and Hardeman Counties to levy a tax which must not exceed 12½ cents per \$100 for the next five years to be applied exclusively to the improvement of the navigable rivers in those counties.
3. Acts of 1826, Chapter 175, required the Sheriff of Dyer County to collect any taxes due for the year 1821 and 1822 on the several tracts of land which were formerly parts of Carroll County. The Sheriff would be held accountable for the collection of these taxes as for other taxes.
4. Acts of 1835-36, Chapter 42, permitted the County Courts of Tipton County and Dyer County, a majority of the Justices being present, in their discretion to order so much of the revenue collected in 1835 from the citizens of the land which was to become a part of Lauderdale County to be paid over to the Trustee of Lauderdale County for the use and benefit of that County.
5. Acts of 1870, Chapter 50, allowed the counties and cities of the State to impose taxes for county and municipal purposes in the following manner and upon the conditions (1) that all taxable property be taxed according to its value, upon the principles established for State taxation, and (2) that the credit of no county, or city, be given, or loaned, to any person, firm or corporation, unless the majority of the Justices of the Quarterly Court, or the councilmen, first agree, and then upon an election being held wherein the proposal is approved by a three-fourths vote of the people. Several counties exempted themselves from the requirement of the three-fourths vote approval for the next ten years, substituting a simple majority in its place, but Dyer County was not among those doing so.
6. Private Acts of 1917, Chapter 225, created the position of Delinquent Poll Tax Collector in Dyer County to collect all the delinquent poll taxes, to pick up all delinquent polls, to investigate the registration books and other public records, to conduct hearings and to summon witnesses when need be. Poll taxes were due and payable in Dyer County on September 1 of each year and become delinquent on December 1, following. After that date the Trustee would compose a list of delinquent poll tax payers and present the same to the Collector, after having posted notice in a newspaper. The Collector must be sworn and bonded, would be paid 25 cents for each tax collected

and 60 cents for serving processes. This Act was repealed by the one following.

7. Private Acts of 1919, Chapter 443, specifically repealed Private Acts of 1917, Chapter 225, Item 6, above.
8. Private Acts of 1919, Chapter 498, was a duplicate of the proceeding Act which repealed the Act creating the position of Delinquent Poll Tax Collector in Dyer County.
9. Private Acts of 1927, Chapter 30, again created the office of Delinquent Poll Tax Collector in Dyer County who would be elected at the January meeting of the Quarterly Court but D. T. Pope was named here as the first Collector, who would serve until next January when the Court would appoint his successor. The Collector must be sworn and bonded and was granted the same powers and duties as stated in the preceding Act. Poll taxes were due on September 1 and delinquent on December 1. The delinquent lists were compiled as in the previous Act but this Act stated that the appearance of one's name on the delinquent list was just cause to issue a distress warrant. The Collector would be paid 25 cents for each tax by the County and the taxpayer would be penalized 60 cents as added cost. This Act was repealed in Item 13, below.
10. Private Acts of 1929, Chapter 880, amended Private Acts of 1927, Chapter 30, above, by adding a new Section 4 that poll taxes were due and payable at the same time and would become delinquent at the same time as the State and County taxes. The Trustee would publish the delinquent date in the paper and after that date compile a list of those who had not paid which list would be the basis upon which distress warrants could be issued which carried full power of garnishment and execution. This Act was repealed by Private Acts of 1937, Chapter 390, below.
11. Private Acts of 1935, Chapter 309, was the legal authority in Dyer County for the Trustee to accept partial payments as a credit on any State and County tax, or ad valorem tax, for the year 1933, and subsequent years. December 1, 1935, was the deadline for partial payments to be made on taxes due in 1933, and 6% interest would be added after 1933 and 1934. Delinquent tax lists would be compiled after the dates set up in this Act had passed. Guidelines and restrictions were established which must be followed in collected delinquent taxes, as in foreclosing for tax sales. An attorney to handle these matters would be chosen by the Quarterly Court whose fee must not exceed 3% of the amount involved. Dyer County falls within the population bracket of Tennessee Code Annotated Section 67-5-1808 which provides for partial payment of property taxes. The act requires a resolution adopted by two-thirds vote of the county legislative body before it becomes effective.
12. Private Acts of 1935, Chapter 748, amended Private Acts of 1933, Chapter 668 (see Bond Issues), which allowed the use of the sinking fund money to pay county obligations, and to permit taxpayers to pay the same by the surrender of warrants, or bonds, through the years 1920-1931, to the effect of extending the above yearly limit to 1934, plus adding that past due interest coupons were also eligible to be used in payment the same as warrants and bonds.
13. Private Acts of 1937, Chapter 390, expressly repealed Private Acts of 1927, Chapter 30, and Private Acts of 1929, Chapter 880, which amended it, in their entirety. These Act had reference to the position of Delinquent Poll Tax Collector.
14. Public Acts of 1973, Chapter 226, repealed all existing poll tax laws in Tennessee.

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