



December 22, 2024

Taxation - Historical Notes

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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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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Morgan County Assessor. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Public Acts of 1927, Chapter 15, amended Acts of 1907, Chapter 602, which was the General Assessment Law for the state, by changing the month in which interest would accrue upon the payment of taxes from March to May. Morgan County, however, was exempted from the provisions of Chapter 15. Private Acts of 1927, Chapter 227, duplicated the provisions of Public Acts of 1927, Chapter 15.
2. Private Acts of 1929, Chapter 888, set the compensation of the Morgan County Tax Assessor at \$1,500 per annum. This act was amended by Private Acts of 1931, Chapter 620, to reduce the tax assessor's salary to \$1,200 per annum.
3. Private Acts of 1933, Chapter 474, allowed the tax assessor of Morgan County an additional 60 days in which to complete his assessments.
4. Private Acts of 1949, Chapter 181, increased the compensation of the Morgan County Tax Assessor to \$1,800 per annum.
5. Private Acts of 1957, Chapter 374, would have set the compensation of the Morgan County Tax Assessor at \$1,800 per annum for the performance of his ex officio duties, however, this act was not ratified by Morgan County and thus did not become law.

Taxation

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

1. Public Acts of 1870-71, Chapter 50, exempted Morgan County from the enforcement of article 2, section 29 of the Tennessee Constitution, which authorized several counties and incorporated towns in the state to impose taxes for county and corporation purposes.
2. Private Acts of 1917, Chapter 304, created a board of pike road and public road commissioners to establish and maintain the pike roads and all public roads in Morgan County. This act also defined the duties of said board and provided for the raising of revenues to maintain the roads. This act was subsequently amended by Private Acts of 1919, Chapter 367, to define the duties of the commissioners charged with overseeing the use of the moneys collected.
3. Private Acts of 1927, Chapter 100, validated a tax levy of 22¢ on each \$100.00 worth of taxable property in Morgan County for the year 1926, for the purpose of raising revenues with which to pay for rights-of-way by said county for a state and federal aid highway which was constructed north and south through and across the county.
4. Private Acts of 1927, Chapter 459, provided a fund for Morgan County that was designated for school replacement purposes. This act also provided for the handling and disbursement of same.
5. Private Acts of 1929, Chapter 71, validated a tax levy of 15¢ on each \$100.00 worth of taxable property in Morgan County for the year 1926, for the purpose of raising revenues with which to pay for rights-of-way by said county for a state and federal aid highway which was constructed north and south through and across the county.
6. Private Acts of 1931, Chapter 152, authorized the quarterly court of Morgan County to annually levy and provide for the collection of a tax for the support of the poor, lunatics and idiots in a sum not to exceed 7¢ on each \$100 of taxable property in the county.
7. Private Acts of 1931, Chapter 612, provided that Morgan County levy a tax for county purposes in amount not to exceed 30¢.
8. Private Acts of 1939, Chapter 581, authorized the Morgan County Quarterly Court to impose and collect a tax levy of 50¢ on each \$100 of assessed valuation to pay off the county's outstanding warrants, notes, judgments and other indebtedness.

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