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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the assessor in Moore County.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

1. Private Acts of 1911, Chapter 353, provided that in Moore and Coffee Counties, there was to be a District Tax Assessor for each civil district, to be elected by the voters every two years. The office of County Tax Assessor was abolished.
2. Private Acts of 1923, Chapter 634, repealed the 1911 act as it applied to Moore County, and created the office of County Tax Assessor. The Assessor was to be elected by the voters of Moore County for a four year term, to be paid \$400 annually, and could not succeed himself in office. The tax assessor was required to have each taxpayer fill out a schedule of his property. The salary of the assessor was raised to \$500 per annum by an amendment in Private Acts of 1925, Chapter 51. The Census figures used in the act were corrected by Private Acts of 1929, Chapter 299, which was amended by Private Acts of 1931, Chapter 439, which provided that the tax assessor could succeed himself and that he was to receive his salary in monthly installments. These acts were repealed by Private Acts of 1935, Chapter 95.
3. Private Acts of 1943, Chapter 430, set the assessor's annual salary at \$600. This was amended by Private Acts of 1947, Chapter 648, to raise the salary to \$700 per annum.
4. Private Acts of 1947, Chapter 298, made it the duty of the County Tax Assessor to assess the taxable property within the town of Lynchburg. Prior to this Act it was the responsibility of the Lynchburg City Recorder under Private Acts of 1935 (Ex. Sess.), Chapter 2. Private Acts of 1965, Chapter 90, returned this responsibility to the Town Tax Assessor.
5. Private Acts of 1951, Chapter 80, set the salary of the tax assessor at \$900 annually.
6. Private Acts of 1957, Chapter 383, was an act setting the annual salaries of a number of Moore County officials, among them the assessor, who was to receive \$1,200. This act did not gain local approval, however, and never became an operative law.

Taxation

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

1. Private Acts of 1933, Chapter 475, validated the issuance of special warrants by the Moore County Quarterly Court. These warrants were to be used to refund to taxpayers in Moore County the amounts they had paid under an illegal tax levy of 55¢ known as a "special county tax" in 1930. This tax was declared invalid by the chancery court in the case of *Motlow v. Moore County*. The legislature in Private Acts of 1935, Chapter 224, directed the Moore County Quarterly Court to repay to the taxpayers involved in that case the legal expenses they had incurred having the tax levy declared invalid. This was amended by Private Acts of 1935, Chapter 416, to give the same duty to the Board of County Commissioners.
2. Private Acts of 1935, Chapter 97, provided that members of the Board of Equalization in Moore County were to be elected by the voters of the civil districts they represented, rather than by the county at large, and their term was set at two years.
3. Private Acts of 1967-68, Chapter 79, levied a litigation tax of \$1.50 as part of the costs in all civil and criminal actions brought in the General Sessions Court and all civil actions brought in the County Court. For the Circuit and Chancery Courts, the tax was \$3. A tax of \$1.50 was levied on any appeal de novo to the Circuit or Chancery Courts. The tax would be used exclusively for improvements and repair of the court facilities and jail. This Act was repealed by Private Acts of 1982, Chapter 318.

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