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Taxation - Historical Notes

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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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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Montgomery County Assessor.

1. Private Acts of 1911, Chapter 196, amended Acts of 1907, Chapter 602, by authorizing the Montgomery County Quarterly County Court to fix the salary of the County Tax Assessor at \$1,800 to \$2,000 per annum.
2. Private Acts of 1913, Chapter 183, fixed the annual salary of the Tax Assessor in Montgomery County at \$1,800 to be paid monthly out of county funds produced by the tax levy for County purposes.
3. Private Acts of 1919, Chapter 798, authorized the County Court to fix the salary of the Tax Assessor at not less than \$1,800 nor more than \$2,500 annually to be paid from the County Treasury.
4. Private Acts of 1921, Chapter 871, authorized the County Court of Montgomery County to fix the salary of the Tax Assessor at not less than \$1,800 nor more than \$3,500 annually.
5. Private Acts of 1937, Chapter 890, established the salary of the Tax Assessor of Montgomery County at no more than \$2,500. The Assessor could employ as many deputies as he considered essential but would pay them out of his salary.
6. Private Acts of 1945, Chapter 593, provided that the Tax Assessor in Montgomery County would receive a salary of \$2,500 in even numbered years when only assessments of personal property, polls, and privileges were assessed and \$3,000 in odd years when real estate assessments were made. The act authorized the Assessor to appoint deputies with the provision that he pay them out of his salary.
7. Private Acts of 1949, Chapter 739, amended Private Acts of 1945, Chapter 593, above, by increasing the compensation of the Tax Assessor of Montgomery County to \$3,000 in even numbered years and \$3,500 in odd numbered years.
8. Private Acts of 1951, Chapter 440, set the salary of the Tax Assessor in Montgomery County at \$5,000 annually, and authorized him to employ one deputy assessor in odd numbered years, when all the assessments had to be made. Such deputy would be paid \$1,800 per year from County funds. Any additional deputies would not be paid by the County but the Assessor was authorized to appoint any number of deputies.
9. Private Acts of 1953, Chapter 234, amended Private Acts of 1951, Chapter 440, by providing for one Deputy Tax Assessor in Montgomery County on a full time basis at a salary of \$2,500 annually.
10. Private Acts of 1959, Chapter 252, amended Private Acts of 1951, Chapter 440, by fixing the salary of the Tax Assessor at \$6,500 annually.
11. Private Acts of 1959, Chapter 253, amended Private Acts of 1951, Chapter 440, and authorized an expense account for the Montgomery County Tax Assessor of not more than \$1,500 annually, provided an itemized and sworn account of his expenses were filed at the end of the fiscal year.
12. Private Acts of 1965, Chapter 109, amended Private Acts of 1951, Chapter 440, above, by increasing the compensation of the Tax Assessor to \$8,500 annually and by authorizing the appointment of one or more deputy tax assessors whose compensation would be fixed by the County Court and paid by the County.

Hotel - Motel Tax

The following act affected collection of the Hotel-Motel Tax in Montgomery County, but it was not approved locally and did not become effective.

1. Private Acts of 1980, Chapter 202, amended Private Acts of 1979, Chapter 167, reprinted above, by exempting military personnel from the obligation to pay the privilege tax on occupancy of a hotel or motel room. The act was not approved locally and did not become effective.

Taxation

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

provisions.

1. Acts of 1796 (July Sess.), Chapter 2, exempted Davidson, Montgomery, Sumner, Robertson, Washington, and Hawkins Counties from the application of an additional county tax to be levied on various properties according to a schedule contained in the act.
2. Acts of 1799, Chapter 13, annexed a part of Montgomery County to Robertson County but authorized the Sheriff of Montgomery County to collect delinquent taxes in the annexed area in a manner as though the act had not been passed.
3. Acts of 1803, Chapter 65, authorized the County Court of Montgomery County to levy a tax not exceeding fifty cents on each lot in Clarksville to repair and maintain the roads of the city. A suitable person would be appointed to collect the tax.
4. Acts of 1803, Chapter 66, created Dickson County from parts of Montgomery and Robertson Counties and empowered the Sheriff of Montgomery County to collect then current and delinquent taxes from the inhabitants within the area transferred from Montgomery County to Dickson County.
5. Acts of 1803, Chapter 68, created Stewart County from part of Montgomery County and empowered the Sheriff of Montgomery County to collect the current and delinquent taxes from the inhabitants within the area transferred from Montgomery County to Stewart County.
6. Private Acts of 1823, Chapter 182, authorized the County Court of Montgomery County to levy a tax for the then present and ensuing two years on all taxable property to defray the expense of repairing the courthouse and jail, and of transcribing six books in the Register's office. The amount of County taxes could not exceed one-half of the state tax.
7. Private Acts of 1826, Chapter 82, authorized Montgomery County to levy a tax on taxable property in the County for the purposes of repairing the jail or building a new one within the discretion of the Justices.
8. Private Acts of 1859-60, Chapter 79, required the collector of the Railroad Tax in Montgomery County to pay the taxes collected to the Bank of Tennessee in Clarksville upon the warrant of the Judge of Montgomery County, obtaining double receipts, one for himself and one for the Judge. The Bank was to disburse the money to the holders of coupons of the bonds issued by the County to the Memphis, Clarksville, and Louisville Railroad Company.
9. Private Acts of 1865-66, Chapter 68, amended Private Acts of 1859-60, Chapter 79, by allowing the Railroad Taxes collected to be deposited in the First National Bank of Clarksville, Tennessee, under the same rules and regulations for paying them into the Bank of Tennessee.
10. Public Acts of 1883, Chapter 146, amended Private Acts of 1859-60, Chapter 79, and Private Acts of 1865-66, Chapter 68, above, by requiring the collector of the Railroad Tax to pay the collected monies into the First National Bank, the Clarksville National Bank, the Northern Bank, the Franklin Bank, or other bank in Clarksville, Tennessee, upon the warrant of the County Judge, who was required to account to the Quarterly Court for all receipts and disbursements concerning the tax.
11. Acts of 1903, Chapter 258, was an extensive general law applicable to the assessment and collection of taxes for state, county, and municipal purposes. The Act listed the types of property subject to taxation and set forth the procedure for assessment and classification of the property. It regulated the activities of assessors, comptrollers, County Court Clerks and the other officers in relation to the collection and recording of current and delinquent taxes.
12. Acts of 1905, Chapter 297, amended Acts of 1903, Chapter 258, the general law relating to assessment and collection of taxes, by requiring that efforts to collect past due taxes by Montgomery County officials would cease until June 1, 1905. On that date collection would resume as required under the general law including the selling at auction of real estate for past due taxes.
13. Private Acts of 1917, Chapter 800, amended Private Acts of 1915, Chapter 272, by making its provisions apply to Montgomery County. The 1915 act applied only to Robertson County and authorized the Quarterly Court to elect a Back Poll Tax Collector to serve terms of two years. The County Trustee was required to prepare a Poll Tax list for the Back Poll Tax Collector's use in identifying delinquent persons and collecting back taxes. The Collector would charge an additional seventy-five cents for each \$2.00 delinquent debt collected which he would retain as his fee.
14. Private Acts of 1921, Chapter 139, levied a privilege tax in Montgomery County on all automobiles, auto trucks, motorcycles, electric automobiles, and trucks, and other vehicles of like character according to a schedule established in the act. The act declared the tax to be a lien upon the property of the owner.
15. Private Acts of 1929, Chapter 885, established in Montgomery County the office of Delinquent Poll

Tax Collector and Collectors. The Quarterly County Court would determine the number of Collectors and elect them for terms of two years. They were to collect delinquent poll taxes along with penalties, interest, and a fee of seventy-five cents, which fee was to be retained by the collectors as compensation. The Collectors were empowered to inspect any payroll or list of employees from employers, individual or corporate. Refusal to allow inspection was a misdemeanor and lying under oath to a Collector was punishable as perjury.

16. Private Acts of 1931, Chapter 458, repealed Private Acts of 1921, Chapter 139.
17. Private Acts of 1935, Chapter 379, repealed Private Acts of 1915, Chapter 272, summarized above in relation to Private Acts of 1917, Chapter 800.
18. Private Acts of 1949, Chapter 839, fixed the compensation of the Equalization Board of Montgomery County at \$6.00 per diem for the chairman, \$8.00 per diem for the Secretary, and \$5.00 per diem for the members. The act authorized the Board to hire persons familiar with real estate values to assist the Board.
19. Private Acts of 1991, Chapter 113, would have amended Private Acts of 1967, Chapter 283, as amended by Private Acts of 1968, Chapter 346, to exempt nonresident military personnel from paying the local motor vehicle privilege tax when such person was paying the state registration fee, however, the Act was not approved locally. NOTE: This amendment was inadvertently included in this compilation in 1991 as having received local approval. It was removed and summarized here in 2017.

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