



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Gibson County Assessor.

1. Private Acts of 1919, Chapter 260, provided additional compensation of 10¢ for every property/poll assessment made by the County Tax Assessor for the various Special School Districts in Gibson County, to be paid out of the funds of the Special School District for which the assessment was made.
2. Private Acts of 1921, Chapter 131, set the salary for County Tax Assessor in Gibson County at \$2,400 per year.
3. Private Acts of 1949, Chapter 701, set the salary of the County Tax Assessor at \$3,600 per year.
4. Private Acts of 1959, Chapter 108, was passed the same day as, and appears identical to, Private Acts of 1959, Chapter 112. Both acts were amendments to Private Acts of 1929, Chapter 751 (reproduced hereinabove). Chapter 108 failed to gain local approval.
5. Private Acts of 1961, Chapter 208, set the salary of the County Tax Assessor at \$6,500 per year.

Taxation

The following is a listing of acts pertaining to taxation in Gibson County which are no longer effective.

1. Private Acts of 1826, Chapter 86, authorized the Court of Pleas and Quarter Sessions to levy a tax in Gibson County to build a courthouse and jail at Trenton.
2. Acts of 1837-38, Chapter 35, directed the state treasurer to pay \$400 to the former sheriff and collector of Gibson County, John W. Needham.
3. Public Acts of 1869-70, Chapter 51, provided that the Revenue Collector for Gibson County was to make all his reports for non-payment of taxes to the Circuit Court at Trenton.
4. Acts of 1907, Chapter 602, provided for assessment and collection of revenue for State, county and municipal taxes. This act was amended by Public Acts of 1925, Chapter 10, but Gibson County was exempted from the amendment.
5. Private Acts of 1913 (1st Ex. Sess.), Chapter 66, authorized the Quarterly County Court in Gibson County to levy a special school tax.
6. Private Acts of 1933, Chapter 556, provided for payment of county taxes in Gibson County in four quarterly installments.
7. Private Acts of 1967-68, Chapter 466, would have imposed a wheel tax in Gibson County, but the act failed to gain local approval.

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