



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

July 03, 2024

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# Taxation - Historical Notes

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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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Table of Contents

<b>Taxation - Historical Notes .....</b>	<b>3</b>
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# 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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Monroe County Assessor. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1911, Chapter 411, amended Acts of 1907, Chapter 602, a general state law regarding tax assessors, by setting annual salaries for the assessors of certain counties which were different from those specified in the general law. In Monroe County the annual salary of the assessor of property was \$800. Chapter 411 was amended by Private Acts of 1917, Chapter 208, in Section 1 so as to increase the annual salary of the assessor of property for Monroe County to \$1,200 annually. Private Acts of 1917, Chapter 250, was an exact duplicate of Chapter 208. Private Acts of 1919, Chapter 106, amended Private Acts of 1917, Chapter 208, to raise the annual salary of the Monroe County Tax Assessor from \$1,200 to \$1,500. Private Acts of 1921, Chapter 854, amended the above acts down to the 1907 act, Chapter 602, in order to increase again the annual salary of the Monroe County Tax Assessor from \$1,500 to \$1,800. Private Acts of 1927, Chapter 190, amended Private Acts of 1921, Chapter 854, so as to allow the tax assessor of Monroe County the sum of \$300 per year which was in addition to all other compensation then being paid to him. Private Acts of 1929, Chapter 185, Private Acts of 1921, Chapter 854, so that the sum of \$900 was granted to the Monroe County Tax Assessor each year in order to pay a deputy assessor, or assessors. Private Acts of 1933, Chapter 718, repealed Private Acts of 1929, Chapter 185.
2. Private Acts of 1925, Chapter 135, purported to amend Acts of 1907, Chapter 602, which was a general state act classifying property for taxation, by setting up the compensation for tax assessors according to population by defining the term "actual cash value" as that term was to be applied to farms and farm land by the board of equalization, and the terms "rent value" and "renting power" were clarified in the same respect. Private Acts of 1925, Chapter 692, amended Private Acts of 1925, Chapter 135, so as to make it the responsibility of the tax assessors and the board of equalization in Monroe County in their assessment of properties for 1925, and subsequent years, to deduct from the assessed value placed on farms, farm homes and farm lands, which were imposed upon that class of property for state revenues, such an amount as would in their discretion comply with the provisions of Private Acts of 1925, Chapter 135, in order to determine the assessed value. The purpose of this act, as expressed therein, was to put the provisions of Chapter 135 in effect in 1925. Acts of 1907, Chapter 602, as amended, was declared unconstitutional in *Kefauver v. Spurling*, 290 S.W. 14, 154 Tennessee 614 (1926).
3. Private Acts of 1925, Chapter 551, declared that in Monroe County not less than one-half of the number of persons composing the county board of equalization appointed or elected by the quarterly court could be persons who were dirt farmers, or persons who owned and operated farms.
4. Private Acts of 1935, Chapter 201, authorized the Monroe County Tax Assessor to employ a clerk or deputy assessor at a salary which did not exceed \$50 per month, payable out of the general county funds. This act was repealed by Private Acts of 1937, Chapter 638.
5. Private Acts of 1939, Chapter 418, authorized the tax assessor of Monroe County to employ a clerk or deputy at a salary of \$50 per month payable out of the general fund, and reimbursed tax assessors for money expended from September 1, 1938.
6. Private Acts of 1953, Chapter 516, set the annual compensation of the assessor of property in Monroe County at \$3,600, payable in equal monthly installments out of the county treasury. No deed could be recorded until the same had been presented to the tax assessor who was obligated to make the appropriate changes on the tax books showing the name of the new owner and the value of the property. Registers were prohibited from recording any deed which had not been through the tax assessor's office.

## **Taxation**

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

1. Private Acts of 1831, Chapter 231, required that the sheriff or collectors of the state tax in Monroe County pay the state tax for two years to the commissioners appointed by the county court, for the purpose of building a jail in Monroe County.

2. Public Acts of 1869-70 (2nd Sess.), Chapter 77, made it the duty of the tax collectors of the counties of Monroe, Roane and Blount to furnish the tax collector of the new county of Christiana with the tax rolls and books concerning the people residing in the areas of those counties which were struck off to form Christiana County.
3. Private Acts of 1911, Chapter 543, made it the duty of the quarterly court at its January, or April, term, or at any term, to levy a tax of not less than 10 cents on each \$100 property valuation to maintain one or more high schools in the county.
4. Private Acts of 1915, Chapter 149, made it the responsibility of the quarterly court of Monroe County to levy a general tax of not less than 20 cents per \$100 property valuation to be used to maintain high schools in the county, additional taxes could be levied to build a new school whenever it was deemed necessary.
5. Private Acts of 1919, Chapter 304, amended Public Acts of 1899, Chapter 279, a general state law which empowered county courts to provide county high schools, so as to provide that, in Monroe County, when other general tax assessments were made, the county court levy a tax of not less than 30 cents nor more than 50 cents per \$100 property valuation to maintain and operate high schools in the county.
6. Private Acts of 1919, Chapter 593, created the position of delinquent poll tax collector in Monroe County and provided how said office would be filled. This act was amended by Private Acts of 1927, Chapter 304, which made the delinquent poll tax collector subject to an appointment by the quarterly county court of Monroe County instead of by the trustee. The appointment was made at the January session of the court each year. Section 2 provided that all poll taxes not paid by March 1 of the year following the year they were due were to be turned over to the delinquent tax collector. The trustee was required to make up a list of the taxes unpaid in alphabetical order and, as it was thus constituted, to deliver it to the delinquent poll tax collector on or before April 1 of each year. If the above were not fully complied with, the trustee was responsible for all deficiencies, forfeited his compensation and possibly his office. Private Acts of 1919, Chapter 593, was repealed by Private Acts of 1929, Chapter 81.
7. Public Acts of 1925, Chapter 10, amended the state code so as to exempt Monroe County from the change in the time of payment for taxes which was brought about by that law.
8. Private Acts of 1927, Chapter 345, directed that the quarterly court of Monroe County levy a tax to repair and improve the jail and courthouse, which tax was not less than 15 cents nor more than 25 cents per \$100 property valuation.
9. Private Acts of 1927, Chapter 392, authorized the quarterly county court of Monroe County to levy a pauper tax of not less than 15 cents nor more than 25 cents per \$100 for the purpose of providing care for the county's poor people.

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