



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

November 19, 2024

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# Taxation - Historical Notes

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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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# 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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Meigs County Assessor. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1907, Chapter 602, provided for a four year term for Tax Assessors and abolished the positions of civil district assessors. Each county would have one Tax Assessor who could not be a member of the County Court although the Court would fill any vacancies in the office by appointment to serve until the next general election. The standards to be observed when assessing property and the manner for hiring assistants were prescribed in the Act.
2. Private Acts of 1911, Chapter 411, amended Chapter 602, Private Acts of 1907, above by means of population figures to set the salary of the Tax Assessor of Meigs County at \$300 annually. Several other counties also amended the act so as to include themselves within the provisions and set the salary of their own Tax Assessors.
3. Private Acts of 1923, Chapter 560, fixed the salary of the Tax Assessor of Meigs County at \$600 per year to be paid out of the regular funds of the county treasury on warrant from the County Chairman on the first Monday in July in the work of assessment were completed at that time, or otherwise the payment would not be made until the work was finished.

## **Taxation**

The following is an act pertaining to taxation in Meigs County which is no longer effective.

1. Private Acts of 1923, Chapter 570, provided that, in Meigs County the taxes due the State and County assessed against each taxpayer shall be due and payable at any date from October 1 of the year for which assessed up to and included May 1 of the succeeding year without any penalty or interest. If not paid by the latter date, the taxes would be subject to all penalties and interest prescribed by law for delinquent taxes. The County Trustee could have 30 days after May 1 to collect before resorting to the delinquency procedures and penalties.

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