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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the McNairy County Assessor.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

1. Acts of 1885, Chapter 141, stated in the preamble that John Kirby was tax collector for McNairy County in 1869 and obtained his releases from the County Court for all the taxes he collected. However, in the Court's Minute Book only the aggregate sum was given, nothing being itemized. The State sued and obtained a judgment for \$10,455.75 and proceeded against Kirby's sureties to collect the judgment. Kirby and his sureties are all insolvent, so, this Act releases R. F. Beard, administrator for Kirby, R. M. Thompson, J. L. W. Boatman, M. V. Peeples, and W. T. Muse of all liability on their bonds if court costs and attorney fees were paid.
2. Private Acts of 1911, Chapter 411, amended the Public Acts of 1907, Chapter 602, so as to set the salary of the County Tax Assessor for McNairy County, which was listed among many other counties doing the same thing, at \$800 annually.
3. Private Acts of 1921, Chapter 94, was carried in the Index as applying to McNairy County but the original act, Chapter 9, Private Acts of 1919, which this act amends, was passed for a county between 21,000 and 21,100 population, Federal Census of 1910, which would not include McNairy County, but would include McMinn County. The Act amended concerned the Delinquent Poll Tax Collector.
4. Private Acts of 1921, Chapter 276, set the salary of the Tax Assessor of McNairy County at \$1,000 annually, using 1920 population figures, as full compensation for the work done which would be paid out of the county treasury. Chapter 602, Public Acts of 1907, and Chapter 411, of Private Acts of 1911, were both repealed insofar as either one might conflict with this Act.
5. Private Acts of 1929, Chapter 609, created the position of Delinquent Poll Tax Collector for McNairy County. He would be elected by the County Court initially for one year and then for two year terms thereafter. Horace G. Abernathy was named as the first Delinquent Poll Tax Collector. The person filling the job must be 21 years old, a citizen of the County for one year preceding the appointment and must enter into a \$2,000 bond. He could be removed by the County Court and was paid \$1.00 for each delinquent poll tax collected. He would have all the powers of collection now enjoyed by the Trustee. He could appoint deputies but they must be paid out of his allowances. He was authorized to examine records and payrolls in the county, to conduct hearings and summon witnesses.
6. Private Acts of 1945, Chapter 147, fixed the compensation of the Tax Assessor of McNairy County at \$1,800 per year as full compensation for his services as Tax Assessor to be paid out of the County treasury as now provided by law.
7. Private Acts of 1951, Chapter 684, set the salary of the Tax Assessor at \$2,400 a year, payable monthly out of the county treasury.
8. Private Acts of 1953, Chapter 78, amends Chapter 684, Private Acts of 1951, by raising the salary of the Tax Assessor from \$2,400 to \$3,000 annually, payable monthly.

## **Taxation**

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

1. Acts of 1829, Chapter 110, stated that the County Court of McNairy County would at its regular meeting levy a tax, not to exceed the State and County tax, in order to use the proceeds thereof to complete the construction of the court house at Purdy. It was the duty of the Sheriff to collect this tax.
2. Public Acts of 1907, Chapter 602, provided a more just and equitable law for the assessment and collection of revenue for State, County, and municipal purposes. The Act declares which property is exempt from taxation and how assessments shall be made.
3. Private Acts of 1927, Chapter 237, amended Chapter 602, Public Acts of 1907, above, in Section 48, by using the population figures of 1920, to exempt several counties from its provisions and McNairy County was among them.
4. Private Acts of 1961, Chapter 178, set a special privilege tax, or wheel tax, of \$5.00 per year on all motor driven vehicles except tractors and motor bikes and scooters. The act applied to

residents of the county only and not to state highways and roads. It would be a misdemeanor not to comply with the Act. The County Court Clerk would sell them at the same time the State tags were sold for which he would get 15 cents per tag. The funds derived would be used exclusively for educational purposes, and 30% of the total amount would be for school buses. This Act, however, was rejected by the Quarterly County Court and under the Home Rule Amendment to the Tennessee Constitution, never became a law.

5. Private Acts of 2000, Chapter 150, levied a privilege tax on the occupancy of any rooms, lodgings or accommodations furnished to transients for a consideration in McNairy County. This act was repealed by Private Acts of 2001, Chapter 41.
6. Private Acts of 1992, Chapter 221, levied a privilege tax upon motor-driven vehicles, motorcycles, and motor-driven bicycles and scooters in McNairy County. This act was repealed by Private Acts of 2013, Chapter 16.

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