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# Taxation - Historical Notes

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the McMinn County Assessor.

1. Private Acts of 1911, Chapter 458, set the maximum compensation of the McMinn County Tax Assessor at \$1,000 per annum. This was amended by Private Acts of 1923, Chapter 193, to raise the salary to \$2,000. Private Acts of 1929, Chapter 329, increased the salary to \$3,000, and Private Acts of 1947, Chapter 623, increased the salary to \$3,600.
2. Private Acts of 1933, Chapter 251, raised the salary of the McMinn County Assessor to \$2,400 annually.
3. Private Acts of 1953, Chapter 69, provided that the Assessor should be paid \$5,000 per annum in equal monthly installments. Private Acts of 1963, Chapter 171, amended the original act to raise that salary to \$7,500, beginning September, 1964.

## **Taxation**

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

1. Acts of 1907, Chapter 121, authorized McMinn County to levy an additional tax of not more than \$.50 per \$100 assessed valuation for the purpose of improving the county roads.
2. Private Acts of 1911, Chapter 82, also authorized an additional tax levy of \$.50 for road purposes. The constitutionality of this act was upheld in Southern Railway v. Rowland, 152 Tenn. 243, 276 SW 638 (1925).
3. Private Acts of 1919, Chapter 9, created the office of Delinquent Poll Tax Collector for McMinn County. Private Acts of 1921, Chapter 94, amended Section 26 of this act to provide when the poll tax would be due. This office was abolished by Private Acts of 1923, Chapter 96.
4. Private Acts of 1919, Chapter 252, authorized an additional tax levy for building schools in the county. This act was amended by Private Acts of 1921, Chapter 45, which provided that the tax would be levied and collected annually.
5. Private Acts of 1921, Chapter 48, authorized the County Trustee to collect county road taxes.
6. Private Acts of 1925, Chapter 39, authorized McMinn County Quarterly Court to levy an additional tax of not more than \$.50 for the purpose of building a new high school. This act was amended by Private Acts of 1925, Chapter 436.
7. Private Acts of 1925, Chapter 717, also authorized an additional tax levy for constructing a high school, but this act was much less comprehensive than Chapter 39 and the tax levy provided for was lower.
8. Private Acts of 1931, Chapter 223, was the next act creating the office of delinquent poll tax collector for McMinn County, and this act was amended to place on this officer the additional duty of assessing any eligible male citizen who had not been assessed previously. Private Acts of 1931, Chapter 518, amended section two (2) of this act. This position was abolished when the original 1931 act was repealed by Private Acts of 1931, Chapter 757.
9. Private Acts of 1931, Chapter 612, authorized McMinn County to levy a tax for county purposes not to exceed thirty cents per hundred (\$100.00) dollars of taxable property.
10. Private Acts of 1943, Chapter 255, validated the road tax levies of McMinn County which had been less than the minimum set by state statute.
11. Private Acts of 1953, Chapter 15, validated the tax levies of 1950-51, 1951-52, and 1952- 53 of McMinn County.
12. Private Acts of 1955, Chapter 158, also validated the 1953-54 tax levy of McMinn County.

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