



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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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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# Taxation - Historical Notes

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Giles County Assessor.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

1. Private Acts of 1917, Chapter 388, was intended to apply to Giles County but did not because of an error in the population figures in both the caption and body of the Bill. These figures were later corrected by an amendment in Private Acts of 1917, Chapter 583. The compensation for the Assessor was set at \$1,800 annually, as full salary, to be appropriated by the Quarterly County Court at its April term, the clerk of the court being required to issue a certificate reciting the same.
2. Private Acts of 1917, Chapter 583,, amends Private Acts of 1917, Chapter 388, so as to correct an error in the population figures recited in order to make that act applicable to Giles County. The former figures of 32,325 and 32,335, were changed to 32,625 as a minimum and 32,635 as a maximum.
3. Private Acts of 1921, Chapter 557, set the total compensation of the Tax Assessor at \$2,400 annually to be paid in monthly installments from the regular funds of the county. He was also authorized to appoint a Deputy Assessor to assist him at a wage of \$600 yearly which would also be paid by the county. The Assessor shall go upon the premises to be assessed and make a personal inspection as to fertility of the farms, waste lands, tillable lands, pasture lands, and timber lands, and note the number of acres in each and in the entire farmland.
4. Private Acts of 1957, Chapter 63, amended Private Acts of 1921, Chapter 557, Section 1, Item 3 above, by raising the salary of the Tax Assessor from \$2,400 to \$3,000 annually and Section 3 of the same Act by elevating the Deputy's wages from \$600 to \$1,800 annually, all property ratified and approved by the Quarterly County Court.
5. Private Acts of 1961, Chapter 63, amends Private Acts of 1921, Chapter 557, Section 2, as it was amended by Acts of 1957, Chapter 64, by increasing the annual salary of the Deputy Tax Assessor from \$1,800 to \$2,400.
6. Private Acts of 1965, Chapter 45, amends Section 1, of the Act in Item 5, above, by further increasing the salary of the Deputy Tax Assessor to \$3,000 form \$2,400 again being properly ratified by the Quarterly County Court.
7. Private Acts of 1973, Chapter 21, specifically repealed Private Acts of 1917, Chapters 388 and 583, Private Acts of 1921, Chapter 557, as the same was amended by Private Acts of 1957, Chapter 63, and also, Private Acts of 1961, Chapter 63, (which would presumably carry with it the 1965 Act in Item 6 which amended the repealed Act).

## **Motor Vehicle Tax**

The following is a listing of acts pertaining to motor vehicle taxtion in Giles County which are no longer effective or failed to recieve local ratification.

1. Private Acts of 1973, Chapter 122 was intended to levy a motor vehicle tax of \$10.00 upon motor vehicles that operated within the limits of the county, excluding farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, motorcycles, motor-driven vehicles owned by any governmental agency or governmental instrumentality. This act was rejected by the voters of Giles County by a vote of 447 For to 1545 Against in 1973.

## **Taxation**

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

1. Private Acts of 1861, Chapter 1, authorized the Giles County Court to levy and collect a tax for the manufacture of firearms, gunpowder, and other munitions which would be applied to all taxable property.
2. Private Acts of 1931, Chapter 223, created a position of Delinquent Poll Tax Collector for all counties between 22,193 and 30,000 population, 1930 Federal Census, or subsequent. He would be appointed by the county judge, or chairman for two years, would get the usual fee plus seventy cents, take an oath to perform the duties of the office and made a bond in the amount of \$1,000. The County Trustee would furnish him with a list of those who were delinquent in paying their poll tax.

3. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, Section 2 by defining when the poll tax would be delinquent and amended Section 3 by making it the duty of the collector who knows of any male citizen, liable to pay but not assessed, to add him to the delinquent rolls and proceed against him as he does against other delinquents.
4. Private Acts of 1931, Chapter 757, repeals Chapter 223, as amended, specifically, and expressly restores all private acts on this subject which may have been repealed or superseded by it.

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