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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

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Grainger County Assessor. Also referenced below is an act which repealed prior law without providing new substantive provisions.

1. Acts of 1845-46, Chapter 116, placed a tax on Grainger County for the purpose of building a courthouse. The tax was to be collected by the tax collector or sheriff of the county and given to the commissioners appointed to superintend the building of the courthouse.
2. Private Acts of 1921, Chapter 101, set the compensation of the Grainger County Tax Assessor to \$750 per annum. This act was amended by Private Acts of 1933, Chapter 543.
3. Private Acts of 1925, Chapter 478, set the compensation of the Grainger County Tax Assessor to \$1,000 per annum.
4. Private Acts of 1931, Chapter 336, amended the above act to provide for the payment of the assessor's salary in two payments instead of in one.
5. Private Acts of 1935, Chapter 77, provided for a tax assessor in each civil district to assume the duties once provided by the county tax assessor for Grainger County.
6. Private Acts of 1937, Chapter 140, repealed Private Acts of 1935, Chapter 77.
7. Private Acts of 1949, Chapter 366, increased the compensation paid to the Grainger County Tax Assessor to \$1,500 per annum.
8. Private Acts of 1953, Chapter 448, increased the compensation paid to the Grainger County Tax Assessor to \$2,400.

## **Taxation**

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 Also referenced below is an act which repealed prior law without providing new substantive provisions.

1. Acts of 1796 (1st Sess.), Chapter 28, set the tax rate and enumerated the things to be taxed for the new county of Grainger.
2. Acts of 1799, Chapter 29, set the tax rate again and regulated the methods of collection and accounting.
3. Acts of 1801, Chapter 60, authorized the Grainger County Court to levy an additional tax of the purpose of building a new courthouse.
4. Private Acts of 1931, Chapter 612, authorized Grainger County to levy and collect a tax on all the personal and real property and all ad valorem when an appropriate order was made by the county quarterly court which authorized such levy for county purposes in a sum not to exceed .30¢ on the \$100 of taxable property in Grainger County.
5. Private Acts of 1976, Chapter 2, would have imposed a \$1.00 litigation tax to be used for courthouse refurbishing and maintenance. This act was not ratified and never became effective.
6. Private Acts of 1982, Chapter 202, imposed a \$1.00 litigation tax, with the proceeds to be used to refurbish and maintain the Grainger County Courthouse. This act was repealed by Private Acts of 1983, Chapter 19.

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