



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Greene County Assessor.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

1. Public Acts of 1865-66, Chapter 74, Section 4, allowed David Fry, tax collector for Greene County, an additional six months to collect and account for his liability as such collector.
2. Private Acts of 1925, Chapter 125, created the office of delinquent poll tax collector for Washington, Greene and Unicoi counties.
3. Private Acts of 1927, Chapter 207, created the office of delinquent poll tax collector for Greene County. This act was repealed by Private Acts of 1929, Chapter 455.
4. Private Acts of 1933, Chapter 827, set the annual salary of the assessor in Greene County at \$2,500. This was repealed by Private Acts of 1937, Chapter 779.
5. Private Acts of 1953, Chapter 379, set the assessor's salary at \$6,500 per annum, with no additional travel expenses. This was repealed by Private Acts of 1965, Chapter 285.
6. Private Acts of 1965, Chapter 285, raised the assessor's salary to \$7,500 per year.

## **Taxation**

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

1. Acts of 1801, Chapter 65, authorized an additional tax levy by the Greene County court for the purpose of procuring a standard of weights and measures.
2. Acts of 1803, Chapter 27, authorized an additional tax levy for the purpose of removing the courthouse and jail to another location in Greeneville and for repairing that building once it was moved.
3. Acts of 1804, Extra Session, Chapter 24, authorized the county court in Greene County to levy and collect a tax for the purpose of removing the courthouse to another location and underpinning it, and to repair the jail and erect stocks.
4. Acts of 1806, Chapter 13, provided that all inhabitants west of Bays Mountain were to pay taxes for the year 1806 to the Greene County Sheriff, despite a boundary change which had placed them in Hawkins County.
5. Private Acts of 1824, Chapter 78, authorized the levy and collection of a tax for completion of the new courthouse.
6. Private Acts of 1825, Chapter 90, provided that the former sheriff of Greene County, Hugh Carter, was to be allowed two more years in which to finish collecting the taxes due while he was sheriff.
7. Private Acts of 1827, Chapter 73, allowed Alfred Hunter, another former sheriff of Greene County, an additional two years in which to complete his collection of taxes.
8. Private Acts of 1829-30, Chapter 253, Section 2, authorized the county court of Greene County to elect a person, other than the sheriff, to collect the state and county taxes.
9. Private Acts of 1913, Chapter 201, authorized the county court to levy a tax of 50¢ to \$1.00 on each \$100 of assessed property, to be known as the "pike tax" and used to macadamize the "present graded roads within the county."
10. Private Acts of 1978, Chapter 189, provided that at the May 2, 1978 primary election, the citizens of Greene County had the opportunity to vote on whether or not a wheel tax of \$10 should be implemented for each vehicle in Greene County.

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