



July 22, 2024

Taxation - Historical Notes

Dear Reader:

The following document was created from the CTAS website (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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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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Grundy County Assessor.

1. Private Acts of 1913 (Ex. Sess.), Chapter 80, provided that the Tax Assessor in Grundy County using the 1910 Federal Census figures, shall be paid \$500 per year, payable quarterly out of the county treasury upon the warrant of the County Judge or chairman.
2. Private Acts of 1921, Chapter 350, stated that the annual salary of the Tax Assessor in Grundy County shall be \$600 per year, payable quarterly out of the county treasury on the warrant of the County Judge or chairman.
3. Private Acts of 1947, Chapter 812, set the annual salary of the Tax Assessor in Grundy County at \$1,500, payable quarterly out of regular county funds.

Taxation

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 Also referenced below is an act which repealed prior law without providing new substantive provisions.

1. Acts of 1870-71, Chapter 50, authorized the counties and the cities of the State to levy taxes for county and municipal purposes upon the following conditions (1) that all taxable property be taxed according to its value on principles established in regard to State taxation, and (2) that the credit of no county, or city, shall be given or loaned to any person, firm, or corporation, except that a majority of the Quarterly Court agree to submit the question to a referendum vote and that the issue be approved by a three-fourths vote in the referendum. Several counties, including Grundy County, exempted themselves from the requirement of the three-fourths vote approval for the next ten years, stating that simple majority approving the same would be sufficient.
2. Private Acts of 1969, Chapter 15, established a transfer tax on all transfers of real property by deed. This act and any other acts amendatory thereto was repealed by the Private Acts of 1998, Chapter 172.

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