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Taxation - Historical Notes

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the assessor in Maury County.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

1. Private Acts of 1911, Chapter 171, allowed the Tax Assessor to appoint two deputy tax assessors to hold their employment during the term of office of the Tax Assessor. Each Deputy would receive \$250 per year as compensation to be paid out of the County treasury. They would be responsible for discharging the duties assigned them by the Tax Assessor.
2. Private Acts of 1919, Chapter 679, amended Acts of 1907, Chapter 602, by establishing the salary of the Tax Assessor of Maury County at \$3,500, payable monthly from the County treasury. Further, the act gave the Assessor the authority to appoint such deputies as may be necessary, the compensation of the deputies to be fixed by him and paid by him from his salary. The act repealed Private Acts of 1911, Chapter 171.
3. Private Acts of 1933, Chapter 630, also amended Acts of 1907, Chapter 602, by deleting the amendment in the 1919 Act and reducing the salary of the Tax Assessor to \$2,750 annually, payable monthly from the County treasury and by providing that he would receive no other compensation. Further, the Assessor was authorized to appoint deputies and fix their compensation but the deputies would be paid out of the Assessor's salary. The act repealed Private Acts of 1919, Chapter 679, above, and Private Acts of 1911, Chapter 171, above, even though it had already been repealed. The act placed the job of making out the tax books, formerly performed by the County Court Clerks, and other tasks, upon the Tax Assessor at no additional pay.
4. Private Acts of 1937, Chapter 720, amended Private Acts of 1933, Chapter 630, by increasing the tax assessor's annual salary to \$3,000.
5. Private Acts of 1949, Chapter 623, set the salary of the Maury County Tax Assessor at \$3,600 annually, payable monthly. It required the Tax Assessor's office to be kept open to the public the same hours as other County offices and required the Tax Assessor or Deputy to be on duty during those hours. The Tax Assessor was authorized to appoint one Deputy Tax Assessor whose salary would be a sum not to exceed \$1,800. The County Court was authorized to appoint additional Deputies as needed, either part-time or full-time at a similar salary.
6. Private Acts of 1951, Chapter 289, amended Private Acts of 1949, Chapter 623 by setting the salary of the Deputy Tax Assessor at a sum not to exceed \$2,400.
7. Private Acts of 1957, Chapter 199, set the salary of the Deputy Tax Assessor at a sum not to exceed \$3,600.
8. Private Acts of 1957, Chapter 297, authorized the County Quarterly Court of Maury County to set the salary of the Tax Assessor at a sum not less than \$3,600 nor more than \$6,500.
9. Private Acts of 1971, Chapter 94, authorized the Quarterly County Court to increase the salary of the Deputy Tax Assessor by a maximum of \$250 over and above the monthly salary of the Deputy in the year 1970.

Taxation

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

1. Private Acts of 1819, Chapter 103, authorized the building of a bridge across Duck River adjoining the Town of Columbia and required the County Court of Maury County to levy a tax on all taxable property sufficient to pay the installments due the bridge contractor.
2. Private Acts of 1859-60, Chapter 12, authorized the Tax Collector to appoint two deputy Tax Collectors in the same manner he was permitted to do so prior to the passage of the then recent Code.
3. Private Acts of 1859-60, Chapter 84, provided that if the Maury County Tax Collector against whom judgment had been taken by the State, would pay the interest and principal of the revenue due the State before July 1 of next year then the Attorney General would release him from the damages taken upon him. The act extended the time of payment for another year if the sureties on the Collector's bond were compelled to pay the judgment.
4. Private Acts of 1919, Chapter 693, allowed any taxpayer of any municipality in Maury County to

appeal a final assessment to the State Board of Equalization which was authorized to hear and determine the complaint.

5. Public Acts of 1925, Chapter 10, amended Acts of 1907, Chapter 602, Section 48, which compelled all taxpayers to pay their State, County, railroad, municipal, highway, school, property and poll taxes to the County Trustee, by changing the date when penalties would begin to accrue on delinquent taxes. Maury County, among others, was exempted from the amendment.
6. Public Acts of 1974, Chapter 563, amended Public Acts of 1973, Chapter 119, by making it applicable to Maury County as well as Counties with more than 600,000 population according to the 1970 Census. The original act stated that County Trustees must correct clerical errors in receiving and reporting tax payments and any differences resulting from the errors would be reported in his release list.

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