



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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Marshall County Assessor.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

1. Private Acts of 1911, Chapter 411, proposed to amend a statewide law on taxation by setting the salary of the Tax Assessor of Marshall County at \$700 per year by the use of population figures. However, erroneous population figures were used and this act never really applied because of that error.
2. Private Acts of 1921, Chapter 251, provided for the Tax Assessor of Marshall County to be paid \$1,200 annually on the first Monday in July of each year if the work of the Assessor for that year was completed; if the work was unfinished, then the payment would be made when the work was all done.
3. Private Acts of 1945, Chapter 199, amended Private Acts of 1921, Chapter 251, by increasing the salary of the Assessor from \$1,200 to \$1,800 a year under the same terms and conditions.
4. Private Acts of 1955, Chapter 247, amended Private Acts of 1921, Chapter 251, by striking from Section 1 all the language requiring an annual payment of the Assessor's salary and establishing in its place a monthly payment plan except the last month's pay would be withheld until the assessments for that year were completed.
5. Private Acts of 1957, Chapter 311, amended Private Acts of 1921, Chapter 251, by increasing the salary of the Assessor from \$1,200 to \$3,000 a year payable monthly.
6. Private Acts of 1963, Chapter 168, also amended Private Acts of 1921, Chapter 251, by raising the Assessor's annual salary from \$3,000 to \$5,000 payable monthly, repealing Private Acts of 1957, Chapter 311.
7. Private Acts of 1967-68, Chapter 252, amended Private Acts of 1921, Chapter 251, by again raising the Assessor's salary this time from \$5,000 to \$6,000 but also made it his duty to compile the Tax Rolls of Marshall County and transmit them to the Trustee on or before October 1 of each year and the compensation for this duty is included in the higher salary.

Taxation

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

1. Private Acts of 1967, Chapter 251, imposed a litigation tax of \$2.00 as a part of all Marshall County Court Costs. The "Marshall County Improvement and Maintenance Fund" would be supported by the tax so collected.
2. Private Acts of 1967-68, Chapter 386, amended the above act providing that all the operations of the fund shall be included in the budget adopted by the county legislative body and all expenditure made in accordance with the Marshall County Budget Law.
3. Private Acts of 1976, Chapter 204, set up a \$15 motor vehicle tax on all vehicles in Marshall County except farm tractors and farm machinery not generally operated on public roads. The County Clerk was to collect the tax and issue a decal at an additional 75¢ fee. This act was not approved locally.
4. Private Acts of 1996, Chapter 211, authorized the county to levy and collect a privilege tax on new land development in the county known as the Marshall County Adequate Facilities Tax. This act was not adopted by the county legislative body.
5. Private Acts of 2000, Chapter 157, authorized an adequate facilities tax in Marshall County. This act was not approved locally within the time limitation specified in the act (July 1, 2000) and therefore never became effective

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