



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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Marion County Assessor.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

1. Private Acts of 1965, Chapter 178, required the issuance of a building permit by the County Tax Assessor of Marion County to any person or persons undertaking the erection, construction, reconstruction, or alteration of any building in the county. This Act was superseded by Private Acts of 1967-68, Chapter 344.
2. Private Acts of 1967-68, Chapter 344, required any one wishing to erect, construct, reconstruct, or alternate any building or structure in Marion County, to gain a building permit from the County Tax Assessor of Marion County. This Act was repealed by Private Acts of 1994, Chapter 130.

Taxation

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

1. Acts of 1823, Chapter 259, authorized the County Court to levy a tax of not less than \$150 nor more than \$600 per annum for the purpose of completing payment for public buildings in Marion County.
2. Private Acts of 1825, Chapter 197, required the County Court to levy and collect a tax on all taxable property, for the purpose of paying Wallis Estill, Jr. for building the Marion County Courthouse.
3. Acts of 1826 Extra Session, Chapter 17, made it the duty of the Sheriff of Franklin County to collect from the people residing in the territory recently annexed to Franklin County from Marion County all the taxes due to Marion County, up to January 1, 1826.
4. Public Acts of 1865-66, Chapter 74, gave David M. Ketchum, the tax collector of Marion County, until June 1, 1866, to collect and pay over the state and county taxes due for the year 1865.
5. Acts of 1909, Chapter 379, allowed the County Court to levy and collect a tax for pike roads.
6. Acts of 1920 (Ex. Sess.), Chapter 17, fixed the minimum rate of taxation which could be levied in Marion County for general county purposes. This was repealed by Private Acts of 1925, Chapter 27.
7. Private Acts of 1923, Chapter 174, set the tax rates for Marion County for general county purposes as well as school, road, and bridge purposes.
8. Private Acts of 1925, Chapter 238 set the salary of the County Tax Assessor at \$1,500 per year.
9. Private Acts of 1929, Chapter 355, authorized Marion County to levy a tax for high school purposes.
10. Private Acts of 1929, Chapter 359, authorized Marion County to levy a tax for general county purposes of not more than \$.35 per \$100 assessed valuation.
11. Private Act of 1939, Chapter 35, fixed the salary of the Tax Assessor at \$100 per month.
12. Private Acts of 1941, Chapter 172, fixed the salary of the Tax Assessor at \$150 per month.
13. Private Acts of 1949, Chapter 367, set the salary of the Tax Assessor at \$225 per month.
14. Private Acts of 1953, Chapter 384, set the salary of the Tax Assessor at \$275 per month.
15. Private Acts of 1957, Chapter 362, attempted to amend Private Acts of 1953, Chapter 384, to reimburse the Tax Assessor for assessing expenses, but this Act was never presented to the Marion County Quarterly Court and did not become effective.
16. Private Acts of 1959, Chapter 93 amended Private Acts of 1953, Chapter 384, to provide that the Marion County Tax Assessor was to be reimbursed for all expenses incurred in assessing property, up to \$50 per month.

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