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# Taxation - Historical Notes

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Madison County Assessor.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

1. Private Acts of 1929, Chapter 206, set the compensation of the Madison County Tax Assessor at \$2,500 per year, out of which the assessor was required to pay his assistants.
2. Private Acts of 1933, Chapter 62, set (again) the compensation of the assessor at \$2,500 per year, out of which the assessor was required to pay his assistants.
3. Private Acts of 1939, Chapter 533, set the Madison County assessor's compensation at \$3,600 per year, and provided for a stenographer to be paid \$900 per year. This act was amended by Private Acts of 1947, Chapter 831, to raise the stenographer's salary to \$1,500 per year. This act was further amended by Private Acts of 1949, Chapter 94, to raise the assessor's salary to \$5,000 per year. The 1939 act and its amendments were repealed by Private Acts of 1986, Chapter 166.
4. Private Acts of 1957, Chapter 174, provided for reimbursement of the assessor's automobile travel expenses at 10¢ per mile, not to exceed \$150 per month. This act was repealed by Private Acts of 1986, Chapter 164.

## **Taxation**

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

1. Acts of 1903, Chapter 456, gave the County Court power to levy a special tax of 12¢ per \$100 property valuation to pay interest on the Good Roads Bonds. This tax was raised to 24¢ by Acts of 1905, Chapter 473.
2. Private Acts of 1939, Chapter 556, as amended by Private Acts of 1945, Chapter 122, established a Board of Equalization for Madison County. Its provisions were similar to those of general law.
3. Private Acts of 1977, Chapter 103, repealed Acts of 1909, Chapter 73, which was the authority for the Quarterly Courts of counties with a population between 60,000 and 100,000 to levy taxes to build, operate and maintain public libraries, because the act had been superseded by general law.
4. Private Acts of 1985, Chapter 66, was identical to Private Acts of 1985, Chapter 34, which amended Private Acts of 1980, Chapter 324, reproduced hereinabove, and it was not acted upon by local authorities

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