



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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the assessor in Macon County.

1. Private Acts of 1911, Chapter 411, amended the public law relating to County Tax Assessors by fixing the salary of that official in several counties in the State. In Macon County the Tax Assessor would be paid \$800 per year.
2. Private Acts of 1927, Chapter 538, also amended Public Acts of 1907, Chapter 602, which concerned the salaries of the Tax Assessors in several Tennessee counties, by increasing the annual pay of the Macon County Tax Assessor from \$800 to \$1,200 per year.

Board of Equalization

The private acts below are no longer effective in Macon County, having been specifically repealed.

1. Private Acts of 1937, Chapter 193, abolished the then existing Board of Equalization in Macon County and created a new five member Board of Equalization, one from each of the five Equalization Zones which were composed of whole civil districts. The Act appointed Fred Pipkin, J. W. Stone, Frank Lovelady, Willie H. Cothron, and M. W. Hargis to the initial Board who would serve until their successors were elected by the people in the general August Election in 1938. Subsequent terms would be for four years. The duties and the compensation of the members of this Board would be the same as those prescribed by the general law of Tennessee on this subject.
2. Private Acts of 1941, Chapter 195, expressly repealed Private Acts of 1937, Chapter 193, above, in its entirety, thus restoring Macon County to operation of this Board by the general law of the State.

Taxation

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

1. Acts of 1870-71, Chapter 50, allowed any county or city to levy taxes for county or municipal purposes on the following conditions, (1) that all taxable property shall be taxed according to its value upon principles established for State taxation, and (2) that the credit of no county, or city, shall be given or loaned to any person, firm, or corporation, unless a majority of the Quarterly County Court shall first authorize the submission of the question to a referendum vote of the people where it must be approved by a three-fourths vote. Several counties, Macon among them, exempted themselves from the three-fourths vote requirement for the next ten years, being satisfied with only a majority.
2. Private Acts of 1917, Chapter 751, amended Section 4, of Public Acts of 1915, House Bill 1195, a revenue act, by setting a privilege tax in Macon County on a horse and a vehicle at \$5.00, on a vehicle with more than one horse at \$5.00, on a patent medicine and nostrum's vehicles and on foot at \$10, the Act being applicable only to Macon County.
3. Private Acts of 1917, Chapter 773, recited in the preamble that a privilege tax on peddlers which was enacted in Public Acts of 1915, Chapter 101, is of doubtful language and the County Court Clerk of Macon County did, pursuant thereto, collect certain amounts of money from the individuals named in the preamble, and the Supreme Court of Tennessee has declared the tax to be uncollectible from these people, and the County Court Clerk has turned the money over to the Comptroller of the State. This act directs the Comptroller to return the money to those who paid it.
4. Private Acts of 1931, Chapter 468, applied to Macon and Rhea Counties. The Quarterly County Court of these counties was empowered, authorized, and vested with the right, power, and authority to levy an annual special tax to defray the current expenses of the county for boarding inmates in Eastern State Hospital, Home for the Feeble Minded, and Tennessee Industrial School, lunacy inquests, transportation of the mentally handicapped, and juveniles, upkeep of paupers, and cost of pauper's coffins, Circuit Court expenses and the cost of jury service.
5. Private Acts of 1975, Chapter 2, was a privilege tax for using public roads and highways in all counties of the state having a population of not less than 12,050 nor more than 13,000 according to the U.S. Federal Census of 1970. Macon County would have fallen under these provisions except that the Public Acts of 1975, Chapter 23, amended the Private Acts of 1975, Chapter 2, by narrowing the population requirements so that it didn't apply to Macon County.

6. Private Acts of 2002, Chapter 172, levied a privilege tax on new land development in Macon County known and cited as Macon County Adequate Facilities Tax. This act did not receive local approval by the county legislative body.

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