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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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Table of Contents

Taxation - Historical Notes	3
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The following is a listing of acts pertaining to taxation in Hamblen County which are no longer effective.

1. Acts of 1907, Chapter 566, authorized a special tax levy of 40¢ per \$100 assessed valuation, exclusive of all other tax levies authorized in Hamblen County. Acts of 1907, Chapter 347, was identical to this Act, except for date of passage.
2. Private Acts of 1913, Chapter 114, authorized a special tax levy, exclusive of all other taxes authorized for the county, of not more than 15¢ per \$100 assessed valuation. This tax levy was to be used for the improvement of pike roads in Hamblen County.
3. Private Acts of 1913, Chapter 115, authorized a special tax levy, exclusive of all other taxes authorized for the county, of not more than 15¢ per \$100 assessed valuation. This tax was to be used to maintain the county workhouse(s).
4. Private Acts of 1915, Chapter 148, also authorized a special tax levy of not more than 45¢ per \$100, in the years 1915 and 1916.
5. Private Acts of 1921, Chapter 158, set the salary of the Tax Assessor at \$1,500 per year, payable quarterly. This was amended by Private Acts of 1927, Chapter 58, to provide that it would be payable \$700 on April 1st and \$800 on July 1st of each year. This was amended again by Private Acts of 1933, Chapter 385, to provide that the salary would be paid in equal monthly installments.
6. Private Acts of 1931, Chapter 173, authorized a special tax levy of 30¢ per \$100 assessed valuation to be used for general county purposes.
7. Private Acts of 1937, Chapter 321, also authorized another special tax levy for Hamblen County, of 40¢ per \$100, to be used for general county purposes.
8. Private Acts of 1947, Chapter 340, set the salary of the Tax Assessor at \$3,000 per year. This was amended by Private Acts of 1949, Chapter 554, to give the Assessor an additional \$600 per year to hire assistants until June 30, 1949. The 1947 Act was amended also by Private Acts of 1951, Chapter 520, to raise the salary of the Assessor to \$3,300 per year.
9. Private Acts of 1982, Chapter 242, would have levied a hotel/motel tax on the occupancy of certain space in Hamblen County of 3% of the total charge and which provided for the collection and distribution of the funds generated thereby but this Act was rejected by the Hamblen County Commission on March 15, 1982, and never took effect.

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