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# Taxation - Historical Notes

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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,

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](http://www.ctas.tennessee.edu)

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# Taxation - Historical Notes

## **Assessor of Property**

The following act was superseded, repealed or failed to win local ratification, but is listed here as a reference to laws which once affected the Loudon County Assessor.

1. Private Acts of 1911, Chapter 411, set the salary of the Loudon County Tax Assessor at \$600 per annum.

## **Taxation**

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

1. Private Acts of 1919, Chapter 87, authorized a special tax levy in Loudon County of \$.50 per \$100 assessed valuation for public road purposes.
2. Private Acts of 1919, Chapter 249, authorized a special tax levy (\$.10 per \$100 assessed valuation) for the purpose of maintaining one or more high schools "for the colored persons residing in said counties."
3. Private Acts of 1919, Chapter 269, authorized the court of Loudon County to levy and collect a special tax of .25¢ on each \$100 of taxable property in said county for the purpose of grading, building and maintaining certain public roads in Loudon County.
4. Private Acts of 1919, Chapter 500, authorized the creation of a joint road fund between Loudon and Monroe counties and authorized the construction of certain roads and the appointment of commissioners.
5. Private Acts of 1919, Chapter 594, the Loudon County Court to levy and collect a special tax for the purposes of erecting public school houses, or building streets and sidewalks to school houses already erected. This levy, of \$1.00 per \$100 assessed valuation, was to apply to every unincorporated city or town in Loudon County.
6. Private Acts of 1919, Chapter 766, authorized the Loudon County Court to levy a special road tax of .20¢ per \$100 assessed property valuation in Loudon, Blount and Roane counties for improving and maintaining roads which connected those counties.
7. Private Acts of 1921, Chapter 701, set the salary of the Loudon County Tax Assessor at \$1,000 per year.
8. Private Acts of 1929, Chapter 256, set the salary of the Loudon County Tax Assessor at \$1,500 per annum, subject to the approval of the voters. Private Acts of 1929, Chapter 766, amended this to remove the requirement for voter approval.
9. Private Acts of 1953, Chapter 420, set the salary of the Loudon County Tax Assessor at \$250 per month.
10. Private Acts of 1957, Chapter 48, set the Loudon County Tax Assessor's salary at \$4,200 per year.
11. Private Acts of 1982, Chapter 276, amended section 1 (b) and 2 of the Private Acts of 1972, Chapter 232, to include campgrounds in the hotel-motel tax provisions. This amendment was entirely repealed by Private Acts of 1983, Chapter 78.

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