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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,

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Table of Contents

Taxation - Historical Notes	3
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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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the assessor in Lincoln County. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1919, Chapter 566, stated that the Tax Assessor in Lincoln County, identified by the use of the 1910 Federal Census figures, would be paid the sum of \$2,000 per year as compensation for his services, payable annually on July 1 of each year; provided, that the work of the Tax Assessor has been completed, but, if the work of the Tax Assessor has not been completed, the compensation will not be paid until it is. The salary will be paid out of the regular funds of the county on the warrant of the County Judge, or Chairman.
2. Private Acts of 1927, Chapter 686, made it the duty of the Tax Assessor of Lincoln County to keep one office open at the Courthouse during reasonable business hours where he, or a deputy, would be present to discharge the duties of the office. The Tax Assessor would also be on hand at each of the voting precincts, either in person or by deputy, once each year to meet with the people of that precinct for the purpose of assessing taxes, property, and polls, after at least ten days notice of such meeting had been given. All persons not on hand at the voting precinct were required to go to the office of the Tax Assessor for the same purposes within the time established by law. It was the duty of the county court to furnish the Tax Assessor with an office and furnishings at the courthouse. This act was repealed by Chapter 68, Private Acts of 1935.
3. Private Acts of 1933, Chapter 360, stated that the Quarterly Court of Lincoln County shall fix the compensation of the County Tax Assessor at its regular January, or April, term which salary shall not be less than \$1,000 nor more than \$2,000 per year, which sum shall include all allowances for deputy tax assessors.
4. Private Acts of 1935, Chapter 68, expressly repealed Chapter 686, Private Acts of 1927, which regulated to some degree the activities of the office of Tax Assessor in Lincoln County.
5. Private Acts of 1953, Chapter 75, provided that the Tax Assessor of Lincoln County would be paid \$3,000 per year in equal monthly installments out of the regular funds of the county.
6. Private Acts of 1963, Chapter 42, amended Chapter 75, Private Acts of 1953, by increasing the salary of the Tax Assessor of Lincoln County from \$3,000 to \$7,000 per year. This act was allegedly repealed by Chapter 252, Private Acts of 1963, below, but that act was rejected by the Quarterly County Court and never became a law, but there is no printed evidence that this act was ever considered by the Quarterly County Court since it was supposed to be repealed by Chapter 252 of this same year. The Home Rule Amendment to the State Constitution would necessitate the approval of Chapter 42 before it became a law.
7. Private Acts of 1963, Chapter 252, amended Chapter 75, Private Acts of 1953, by increasing the salary of the Tax Assessor from \$3,000 to \$7,000 and specifically repealed Chapter 42, Private Acts of 1963, but this act was rejected by the Quarterly Court of Lincoln County thus becoming null and void for all purposes.

Taxation

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

1. Acts of 1813, Chapter 43, Section 10, was the authority for the commissioners appointed to lay off the town of Fayetteville in Lincoln County to lay a tax on each retail store, hawker, and peddler doing business in the city which was not to exceed the sum of \$5.00.
2. Acts of 1870-71, Chapter 50, authorized the counties and the cities of Tennessee to levy taxes for county and municipal purposes in the following manner (1) that all taxable property be taxed according to its value upon principles established in regard to state taxation, and (2) the credit of no county or city shall be loaned or given to any person, firm, or corporation, unless a majority of the Quarterly County Court shall first agree to submit the question to a referendum vote of the people and that the referendum be carried in favor then by no less than three-fourths majority. Some counties exempted themselves from the three-fourths margin of approval in the referendum for the next ten years saying that a simple majority would suffice.
3. Private Acts of 1919, Chapter 657, levied a vehicle tax on all carts, buggies, surveys, wagons, traction engines, automobiles, and motorcycles in Lincoln County. The tax was levied in

accordance with a schedule of amounts per type of vehicle set up in the act. The county court clerk would collect the tax, register the vehicle and issue a tax to be placed on the conveyance showing the tax had been paid. Fines for violations ranged from \$5.00 to \$50.00 and the Sheriff and his deputies would enforce this law. This act was repealed by Chapter 76, Private Acts of 1935, Item 12, below, and was held to be constitutional against an attack of double taxation in Wilson v. State, 143 Tenn. 56, 224 SW 168 (1920), and was cited as the ruling case in a legislative procedural question posed in State v. Collier, 160 Tenn. 403, 23 S.W.2d 897. Private Acts of 1929, Chapter 558, amended Chapter 657, Private Acts of 1919, above, in Section 1, by reducing the tax on one-horse wagons from \$3.00 to \$2.00 and on all other types mentioned in the schedule the tax was reduced to \$2.00. The clerk must furnish a metal tag to everyone paying the tax to be placed on the particular vehicle which, if it is lost, the vehicle owner must replace at his expense.

4. Private Acts of 1931, Chapter 233, created the position of Delinquent Poll Tax Collector for all counties between the population range of 22,193 and 30,000 which would include Lincoln County. The Collector would be appointed by the County Judge or Chairman, to serve two year terms. All polls not paid by May 1, 1931, and by March 1 of every year thereafter were declared to be delinquent. The Trustee would compose a list of those unpaid on that date and give the same to the Delinquent Poll Tax Collector who would receive 70 cents plus the same fees for collecting as the Trustee. The list as compiled by the Trustee, constituted judgments against those on it and the Poll Tax Collector could issue distress warrants for the amount due. He must use only the receipt books furnished him by the Trustee, could inspect any payroll in the county or other records, issue summons for witnesses and conduct hearings. All monies collected hereinunder would be paid to the Trustee. This act was repealed, as amended, by Chapter 757, Private Acts of 1931.
5. Private Acts of 1931, Chapter 270, amended Chapter 657, Private Acts of 1919, which set up a vehicle tax in Lincoln County by adding a provision at the end of the second paragraph in Section 5 which authorized the county court clerk of Lincoln County to pay to the City Clerk of the cities all tax money generated by the payment of the vehicle tax by residents of corporate cities on vehicles used primarily within the boundaries of the above mentioned cities and towns. Cities were required to devote these funds to improving and repairing their streets and alleys. This act was repealed immediately by the one below.
6. Private Acts of 1931, Chapter 355, expressly, immediately, and entirely repealed Chapter 270, Private Acts of 1931, above, which would have shared the vehicular tax revenue with the incorporated cities and towns in Lincoln County.
7. Private Acts of 1931, Chapter 518, amended Chapter 223, Private Acts of 1931, in Section 2, by rewriting the first sentence to the effect that all poll taxes levied on eligible male citizens not paid by May 1, 1931, and by March 1 of the year following their due date thereafter were declared to be delinquent, and shall be turned over to the Delinquent Poll Tax Collector. Section 3 made it the duty of the collector to assess any person whom he finds to be delinquent where that person's name is on the Trustee's list or not and add the same to his rolls.
8. Private Acts of 1931, Chapter 757, repealed Chapter 223, Private Acts of 1931, as amended by Chapter 518, in its entirety.
9. Private Acts of 1933, Chapter 75, amended Chapter 657, Private Acts of 1919, Item 3, above, by adding a new Section setting up a privilege tax in Lincoln County on all wagons, traction engines, and automobiles, including trucks, which were used on public highways. The rates were \$2.00 for a wagon, \$5.00 for a traction engine, and \$3.00 for a car, or truck, all to be paid to the county court clerk. People who were liable for the tax could work it out on the public roads according to the schedule of days specified in this act but must notify county officials of their election to work and they would be assigned to some work area. Violators would be punished by fines and imprisonment at the discretion of the judge.
10. Private Acts of 1933, Chapter 258, seems to be a duplicate of Chapter 75, above, which levied new vehicular taxes in Lincoln County.
11. Private Acts of 1935, Chapter 76, expressly repealed Chapter 657, Private Acts of 1919, Item 3, above, in its entirety, as the same was amended.
12. Private Acts of 1949, Chapter 269, was the authority for the Quarterly Court of Lincoln County to levy a privilege tax by Resolution on the owners of motor vehicles operating in the county, taking into consideration the size, weight, and length of the particular vehicle. The tax would be payable to the county court clerk at the same time the State License was being sold and the State license shall not be issued to anyone in Lincoln County until this tax has been paid. The funds would be

paid over to the Trustee who would apply the same to a special road and bridge fund. Failure to do so would subject the offender to a fine. This act was repealed by the one following.

13. Private Acts of 1951, Chapter 113, repealed Chapter 269, Private Acts of 1949, Item 13, above, specifically.
14. Private Acts of 1984, Chapter 217, was the first hotel/motel privilege tax for Lincoln County. It has been superseded by Private Acts of 1986, Chapter 192, which is the current hotel/motel privilege tax.
15. Private Acts of 1985, Chapter 103, amended Private Acts of 1984, Chapter 217, primarily by directing that the funds raised by this act be used to enhance public education. This act was never acted upon by local government and its provisions are not included in the current hotel/motel privilege tax for Lincoln County.

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