



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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Lewis County Assessor.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

1. Acts of 1907, Chapter 602, Section 9 was a general State law, the ninth Section of which regulated Tax Assessors, setting their terms at four years, providing for filling vacancies, abolishing the positions of District Tax Assessor, and allowing the Quarterly Court to fix the salary and bond of the Tax Assessor
2. Public Acts of 1911, Chapter 411 amended the general State law on Tax Assessors by fixing the salary for the Tax Assessor in several of the counties which were all designated by the employment of population figures. Under this law Lewis County would pay its Tax Assessor \$500 annually.
3. Private Acts of 1915, Chapter 268 set the annual salary of the Tax Assessor in Lewis County at \$300. The County Judge, or Chairman, was directed to draw a warrant for that amount for the Tax Assessor on or before July 1 of each year.
4. Private Acts of 1929, Chapter 623 amended Private Acts of 1915, Chapter 268, above, by changing the population figures to make the act applicable and by raising the annual stipend of the Tax Assessor from \$300 to \$400.
5. Private Acts of 1929, Chapter 624 created the position of Delinquent Poll Tax Collector in Lewis County who would be appointed for a two year term by the County Judge, or Chairman, at the July meeting of the Quarterly County Court. Polls which were not paid by May 1, 1929, and by May 1 of each year following their due year were declared to be delinquent and subject to the procedures of this Act for collection. The collector would be paid 60 cents for each one collected plus the same fee a Deputy Sheriff, or Constable, would be paid for handling process. It was made the duty of the Collector to assess every person known to be delinquent whether the name appeared on the delinquent list from the Trustee, or not. The Trustee's list constituted the basis for the issuance of a distress warrant by the Collector. Receipts could be issued only from those books furnished by the Trustee. The Collector must be sworn and bonded, had the right to conduct hearings, summon witnesses, and to inspect any payroll or other type of record in the course of his duties. (Public Acts of 1973, Chapter 226, repealed all Poll Tax laws in Tennessee.)

Taxation

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

1. Acts of 1870, Chapter 50 permitted the counties and the incorporated cities of the state to impose taxes for county and municipal purposes in the following manner and upon these conditions (1) that all taxable property be taxed according to its value upon the principles established for state taxation, and (2) the credit of no county, or city, could be given, or loaned, to any person, firm, or corporation, unless a majority of the Quarterly County Court, or Council, first agree, and then only upon the subsequent approval by the people wherein three-fourths of those voters vote favorably. Twenty-six counties exempted themselves from the requirement of the three-fourths vote, saying that a simple majority would be sufficient for the next ten years. Lewis County was not one of these.
2. Private Acts of 1935, Chapter 526 provided that, in Lewis County, the Quarterly County Court must, at the time the tax levies were made for other purpose, also levy a tax to repair, remodel, and improve the jail and court house, or for any other related purpose, which tax would not be less than 15 cents nor more than 30 cents per \$100 of property valuation.

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