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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Haywood County Assessor.

1. Private Acts of 1917, Chapter 781, stated that the Tax Assessor of Haywood County, using the population figures of 1910, would be paid a salary of \$1,200 per year on July 1 of each year, payable out of the regular funds of the county which compensation would be in the room and stead of all other.
2. Private Acts of 1919, Chapter 88, amended Private Acts of 1917, Chapter 781, above, by taking out the population figures 25,910 and inserting therein the figures 25,909 wherever the former figures may occur.
3. Private Acts of 1929, Chapter 268 provided that the Tax Assessor of Haywood County would receive an annual salary of \$1,200 provided the assessor's work for the year has been completed. If the work is not completed, he shall not be paid until it is completed and shown to be in strict compliance with the state law. The salary would be paid from regular funds on warrant of County Judge.
4. Private Acts of 1933, Chapter 592, stated that the Tax Assessor of Haywood County shall be paid \$750 a year as compensation for his service, which salary shall be his entire payment for such services rendered and the same shall not be supplemented by any appropriation of the Quarterly County Court.
5. Private Acts of 1937, Chapter 276, provided that the Tax Assessor of Haywood County would receive a salary of \$1,200 per year if the work of the Assessor in the county had been completed. If the work was not finished, the salary would be paid when it was found to meet all the requirements of the State, but no payment at all was to be made until the assessment work was over.
6. Private Acts of 1951, Chapter 446, amended Private Acts of 1937, Chapter 276, by increasing the annual salary of the Tax Assessor from \$1,200 to \$1,800 per year, all other terms and conditions to remain as they were.
7. Private Acts of 1963, Chapter 130, made it the duty of the Tax Assessor to keep open an office during the regular court house business hours, or at some convenient place in the county seat, and the assessor, or a deputy would be present during office hours. The County would provide all the facilities needed. Every instrument conveying real property would be presented to the Assessor for notation of specified information before it could be recorded by the Register. The remainder of this Act is substantially the same as the one published herein on the same subject. This Act was rejected by the Quarterly County Court and never became a law under the Home Rule Amendment to the Tennessee Constitution.

Board of Equalization

The following act once affected the Board of Equalization in Haywood County, but is no longer effective.

1. Private Acts of 1925, Chapter 335, stated that in Lauderdale, Tipton and Haywood Counties, not less than one-half of the members of the County Equalization Board, elected or appointed by the Quarterly County Court shall be dirt farmers or persons who both own and operate a farm, and, providing further, that members of the Board may succeed themselves, all conflicts being repealed.

Taxation

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

1. Acts of 1824 (Ex. Sess.), Chapter 128, declared it to be lawful for the Quarterly County Courts in Henry, Weakley, Obion, Gibson, Carroll, Madison, Haywood, Tipton and Hardeman Counties to levy a tax for the next five years not to exceed 12½ cents per \$100 property valuation which would be applied to the improvement of the navigation of the streams in those counties.
2. Acts of 1827, Chapter 30, allowed the Quarterly County Court of Haywood County to levy a tax which could not exceed the rate of the State Tax to be used for erecting bridges, causeways, and for cutting roads across the bottom lands of the County. A commission would be appointed to lay out the work, to inspect it as it was being done, and to contract out any part, or all of it, which might be in the best interests of the people.

3. Acts of 1851-52, Chapter 275, offered the County Court of Haywood County some alternatives to building a turnpike, or plank road, across the Big Hatchie River. The Court was authorized to appropriate funds to buy or improve any existing turnpike or crossing over the river provided the county would retain a lien on the tolls collected to recover the cost of improvements, or, they were permitted to levy a tax to raise money for that purpose.
4. Private Acts of 1931, Chapter 223, created the position of Delinquent Poll Tax Collector in all counties between 22,193 and 30,000 in population, according to the Federal Census of 1930. The County Judge would appoint someone to fill the post every two years. All poll taxes not paid by the date of March 1 of the year after being due were declared to be delinquent. The County Trustee would turn over to the Collector the names of all delinquent taxpayers immediately after the above date. The collector could issue distress warrants for anyone on the list. He would be paid seventy cents for every tax collected plus the regular fees for serving process. The Collector would use only the receipt books which were furnished by the county and would turn over all money collected to the Trustee. He was given the authority to examine records and payrolls anywhere in the county and to conduct hearings for which he could summon witnesses.
5. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, Section 2, above, by providing that all poll taxes not paid to the Trustee by March 1 of the succeeding year after May 1 of the year becoming due would be turned over to the Poll Tax Collector as delinquent, and further, by making it the duty of the Collector to proceed against any person he knew to be delinquent whether that person's name was on the Trustee's list or not.
6. Private Acts of 1931, Chapter 757, specifically repealed Private Acts of 1931, Chapter 223, as the same was amended by Chapter 518, same year, in its entirety.

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