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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Lawrence County Assessor.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

1. Private Acts of 1919, Chapter 284, fixed the compensation of the Tax Assessor of Lawrence County at \$1,200 per year which would be paid out of the county treasury on the warrant of the County Judge, or Chairman, on May 1 of each year. All conflicts with this Act were repealed.
2. Private Acts of 1921, Chapter 939, established the annual compensation of the Tax Assessor of Lawrence County at \$1,500 payable from the funds in the county treasury on the warrant of the County Judge, or Chairman. The Assessor would be paid monthly.
3. Private Acts of 1927, Chapter 54, stated that hereafter in Lawrence County the salary of the Tax Assessor would be \$2,400 per year which sum was appropriated out of the county treasury and issued in equal monthly installments. The Tax Assessor was given the authority to appoint one or more Deputy Tax Assessors at \$600 per annum, or less, to be paid out of the regular funds of the County each month on the certification of the Tax Assessor.
4. Private Acts of 1933, Chapter 700, expressly repealed Section 2 of Private Acts of 1927, Chapter 54, it being the intention of the Legislature to remove the provision which allowed the Tax Assessor to appoint one or more Deputies to assist him.
5. Private Acts of 1935, Chapter 758, expressly repealed Private Acts of 1933, Chapter 700, which would in effect restore the privilege of hiring Deputies to the Tax Assessor within the financial limits prescribed in 1927 Act.
6. Private Acts of 1947, Chapter 674, amended Private Acts of 1927, Chapter 54, by raising the annual salary of the Tax Assessor of Lawrence County from \$2,400 to \$3,000.
7. Private Acts of 1949, Chapter 335, set the annual salary of the Lawrence County Tax Assessor at \$3,000 payable in equal monthly installments out of the regular county treasury. The Tax Assessor was given the authority to appoint one or more Deputy Tax Assessors and the sum of \$1,200 was separately appropriated for that particular purpose.
8. Private Acts of 1955, Chapter 383, amended Private Acts of 1949, Chapter 335, by authorizing the County Tax Assessor to draw the sum of \$600 per annum to defray travel expenses incidental to his position which sum would be paid out of the ordinary funds of the county in monthly installments, and were in satisfaction of all claims to travel expense. This Act was repealed by Private Acts of 1963, Chapter 169.
9. Private Acts of 1963, Chapter 169, amended Private Acts of 1949, Chapter 335, so as to raise the annual salary of the Tax Assessor from \$3,000 to \$6,000

Motor Vehicle

The private act listed below is no longer in effect in Lawrence County.

1. Private Acts of 1976, Chapter 224, levied a wheel tax of \$10 on each motor vehicle and horsedrawn vehicle, except farm tractors, in Lawrence County. The County Court Clerk would collect the tax and issue decals, or emblems signifying payment of the same, at the time state licenses were sold for which a fee of fifty cents would be paid to the clerk. Provisions were included for the transfer of the decal from one vehicle to another. The proceeds would be used to pave the county's rural roads. This Act had to be approved in a referendum before becoming effective but the Quarterly Court rejected the law which rendered it null and void under the provisions of the Home Rule Amendment to the State Constitution and an election was not necessary.

Taxation

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

1. Acts of 1870-71, Chapter 50, stated that the counties and cities of Tennessee could impose taxes for county and municipal purposes in the following manner and upon these conditions (1) that all taxable property would be taxed according to its value upon the principles established for state taxation, and (2) the credit of no county, or city, would be given or loaned to any person, firm, or corporation, unless a majority of the Justices first agree, or a majority of the Councilmen in the

- city, and then upon the approval in a referendum election of a three-fourth's majority of the voters. Several counties, not including Lawrence County, exempted themselves from the requirement of the three-fourth's majority for the next ten years, substituting a simple majority as being sufficient in its place.
2. Private Acts of 1931, Chapter 223, created the office of Delinquent Poll Tax Collector in the certain counties who would be appointed by the County Judge, or Chairman, for a two year period. All poll taxes not paid to the Trustee by May 1, 1931, and on or before March 1 thereafter following the due year were declared to be delinquent. The Trustee would compile a list and deliver the same to the collector who would be paid 70 cents for each poll tax collected plus the fees under the law for collecting delinquent poll tax. The appearance of one's name on the list was sufficient to cause a distress warrant to issue. The Collector was allowed to use only those receipt books provided by the Trustee. The Collector must be sworn into office and bonded and could examine the books and records of any firm, or individual, issue subpoenas for witnesses and administer oaths. This Act was repealed by Private Acts of 1931, Chapter 757.
 3. Private Acts of 1931, Chapter 492, imposed a privilege tax on any dry cleaning or pressing firms, or on one which cleans and blocks hats, which maintain an agency or a branch in Lawrence County. It was the responsibility of the County Court Clerk to collect the tax under the same rules and regulations applicable to such privileges.
 4. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, by requiring the Collector to proceed against eligible male citizens only.
 5. Private Acts of 1931, Chapter 623, was the authority for Lawrence County acting through its Quarterly Court to levy a special tax of no more than thirty cents per \$100 to provide the funds with which to pay jurors, salaries, compensation and expenses of county officials and employees, the cost of criminal cases, the care and keeping of the poor and lunatics, and their burials, to purchase books and supplies for the Clerks of the various Courts and to pay for a variety of other services listed in the Act. This tax would be levied in addition to all other taxes when it was for the same purpose. The Quarterly Court would spread upon the minutes of the Court a list of purposes itemized for which said funds would be spent.
 6. Private Acts of 1971, Chapter 125, levied a litigation tax of \$4 as part of the costs in all civil and criminal actions in either the General Sessions Court or the Circuit Court in Lawrence County, which the Clerk of the respective Court would collect and pay to the Trustee to be placed into a separate fund to be called the Jail and Court House Fund to be used for the repair, remodeling, or construction of a new Jail, or Court House. The County Judge was authorized to transfer from this fund to the debt service fund to pay interest and principal on debts incurred in carrying out the purposes of this Act. All the expenditures would be made by the County Judge pursuant to the appropriations of the Quarterly Court. Collections were to start one month after the authorization for the sale of bonds, but this Act was never acted on at the local level and consequently never became an active law in Lawrence County.
 7. Private Acts of 1977, Chapter 130, amended Section 67-1304 (now 67-5-2002) Tennessee Code Annotated, so as to remove Lawrence County from the code provisions which required the County Trustee to publish a delinquent tax list, annually in a local newspaper of general circulation.

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