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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Henderson County Assessor.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

1. Private Acts of 1925, Chapter 487, set out the duties of the Tax Assessor in Henderson County, which included assessment of taxes, serving as ex officio Chairman of the County Equalization Board, and keeping the book of the respective districts. The Tax Assessor would be paid \$1,500 annually.
2. Private Acts of 1927, Chapter 159, amended Private Acts of 1925, Chapter 487, to increase the salary of the Tax Assessor to \$2,200 per year. This act was repealed by Private Acts of 1929, Chapter 420.
3. Private Acts of 1929, Chapter 415, amended Private Acts of 1925, Chapter 487, to relieve the Tax Assessor of his position as Chairman of the County Equalization Board and to lower his salary to \$1,700 per year during those years when he was required to assess the real estate and \$800 per year in all other years.
4. Private Acts of 1929, Chapter 420, repealed Private Acts of 1927, Chapter 159.
5. Private Acts of 1937, Chapter 821, amended the Charter of the City of Lexington to allow the Mayor and Aldermen elect a Tax Assessor to assess all taxes within the city limits.
6. Private Acts of 1949, Chapter 452, set the compensation of the Tax Assessor of Henderson County at \$2,500 per year.
7. Private Acts of 1959, Chapter 172, authorized the Tax Assessor to employ a secretary at a salary of no more than \$600 per year. This Act was repealed by Private Acts of 1980, Chapter 194.
8. Private Acts of 1965, Chapter 291, would have provided the Tax Assessor reimbursement for office and travel expenses up to \$1,400 per year, but this act was rejected by the Quarterly County Court of Henderson County and never became law.

## **Taxation**

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 Also referenced below is an act which repealed prior law without providing new substantive provisions.

1. Public Acts of 1870-71, Chapter 50, authorized the counties and incorporated towns to levy taxes for county and municipal purposes under the following conditions: (1) that all property be taxed according to its value upon the principles laid down for State taxation; (2) that no county or city could extend credit without the consent of a majority of the Justices of the Peace or the Board of Mayor and Aldermen, and approval of 3/4 of the qualified voters in a referendum; and (3) that no county or town could be a stockholder with others in any company without the same approval. Henderson County, along with several others, was exempt from the 3/4 approval requirement so that a simple majority of the voters would suffice until 1881, at which time approval of 3/4 of the voters would be required.
2. Public Acts of 1885, Chapter 145, abolished the taxing district of the town of Lexington.
3. Public Acts of 1893, Chapter 111, authorized, ratified and approved the actions of the Henderson County Quarterly Court with regard to the Paducah, Tennessee and Alabama Railroad Company and the construction of a railroad into Henderson County to Lexington. The town of Lexington and its citizens had agreed to subscribe to \$20,000 of the railroad's stock to bring the railroad to the town, and it was agreed that all taxes collected by Henderson County from the Paducah, Tennessee and Alabama Railroad Company for the next twenty years would be assigned to the town of Lexington.
4. Private Acts of 1911, Chapter 183, authorized Henderson County to levy a high school tax of 10¢ per \$100 property valuation. This act was repealed by Private Acts of 1915, Chapter 538.
5. Private Acts of 1917, Chapter 812, authorized the Henderson County Quarterly Court to levy a highway tax of 50¢ or more per \$100 property valuation, and validated the Quarterly Court's action in levying the tax in 1916.
6. Private Acts of 1929, Chapter 417, authorized Henderson County, through its Quarterly County Court, to levy a special tax not to exceed 12¢ per \$100 property valuation to pay the salaries of county officials. The tax was not mandatory, but was to be levied if and when insufficient funds

were produced by the general tax levy.

7. Private Acts of 1937, Chapter 95, amended Private Acts of 1929, Chapter 417, to increase the permissible tax rate from 12¢ to 20¢.
8. Private Acts of 1937, Chapter 96, authorized the Quarterly County Court of Henderson County to levy a special tax to defray the expense of the maintenance and relief of paupers and the maintenance, care and upkeep of the insane. The tax rate was not to exceed 20¢ per \$100 property valuation.
9. Private Acts of 1937, Chapter 97, approved and validated the actions of the Henderson County Quarterly Court with regard to the levy in 1936 of a special tax of 16¢ per \$100 property valuation to pay salaries of county officials, a special tax of 8¢ per \$100 for the upkeep, care, and maintenance of the insane confined in Western State Hospital, and a special tax of 9¢ per \$100 for paupers in the county.
10. Private Acts of 1947, Chapter 632, authorized the Quarterly Court of Henderson County to assess and levy a tax on all real and personal property in the county for the purpose of obtaining funds for the construction, maintenance, and repair of roads, bridges, culverts, and other structures connected with the county road system.
11. Private Acts of 1957, Chapter 6, would have authorized the Quarterly Court of Henderson County to levy a special tax, not to exceed 25¢ per \$100 property valuation, to establish an Industrial Department for the county. Annual appropriations could not exceed \$15,000. This act was subject to approval of the voters in a referendum. The act was never presented to the voters and therefore never went into effect.

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