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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Lauderdale County Assessor.

1. Private Acts of 1921, Chapter 682, set the salary of the tax assessor in counties having a population of not less than 21,488 and not more than 21,495 (Lauderdale County's population was 21,494) at \$1,500 annually to be paid out of the county treasury on July 1 each year.
2. Private Acts of 1925, Chapter 310, amended Private Acts of 1921, Chapter 682, to raise the salary of the tax assessor from \$1,500 to \$1,600 annually, and to change the payments from July 1 to quarterly on the first Mondays in January, April, July and October. The caption of Private Acts of 1925, Chapter 310, recites population figures of 21,487 to 21,490 (which does not apply to Lauderdale County and does not agree with the figures given in the 1921 act), and the notation in the margin of the 1925 act indicates that the act applies only to Carter County. The body of the act contained no reference to population. The population figures given in the body of the 1921 act included both Lauderdale and Carter Counties.
3. Private Acts of 1929, Chapter 709, amended Private Acts of 1925, Chapter 310, to raise the salary of the tax assessor from \$1,600 to \$2,500 annually. However, the caption of this act recited population figures of 21,487 to 21,490, which affected only Carter County.
4. Private Acts of 1931, Chapter 584, amended Private Acts of 1929, Chapter 709, to authorize the Quarterly County Court to levy a tax of 5¢ per \$100 property valuation to pay the salary of the tax assessor, but again the population figures in the caption of the act applied to Carter County and not to Lauderdale County.
5. Private Acts of 1941, Chapter 258, amended Private Acts of 1929, Chapter 709, to provide a travel allowance of \$996 for the tax assessor, but again the population figures in the caption of the act applied to Carter County and not to Lauderdale County.
6. Private Acts of 1961, Chapter 115, would have required owners of real property to report to the tax assessor of Lauderdale County any improvements or demolition which increased or decreased the value of the property by \$500 or more, but the act was rejected by the Quarterly County Court and never became effective.
7. Private Acts of 1963, Chapter 271, would have authorized the Quarterly County Court to fix the salary of the tax assessor in Lauderdale County at an amount not to exceed \$6,000 annually payable in monthly installments out of the county general fund, would have required the Quarterly County Court to furnish him office space and furnishings, and would have require him to devote full time to his duties. This act was rejected by the Quarterly County Court and never became effective.
8. Private Acts of 1967-68, Chapter 468, would have required any owner of real property to obtain a building permit from the county tax assessor before making any alteration valued over \$500 to the property, and to pay a fee for the permit not exceeding \$5. This act was disapproved by the Quarterly County Court of Lauderdale County and never became law.

## **Taxation**

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

1. Private Acts of 1857-58, Chapter 131, authorized the County Court of Lauderdale County to assess a tax upon all property and polls of the county to be applied to keeping up and repairing public roads of the county. All property and polls in incorporated towns were exempt from the road tax. The first nine sections of this act, which were all that applied to Lauderdale County, were repealed by Private Acts of 1859-60, Chapter 180.
2. Private Acts of 1921, Chapter 942, authorized the Quarterly County Court of Lauderdale County to borrow money from time to time and issue interest-bearing notes, warrants or certificates of indebtedness of the county in anticipation of taxes levied but uncollected, to temporarily finance the running expenses of the schools, the building of roads, bridges and levees, or other internal improvements. The notes, warrants or certificates were to be paid out of taxes collected for the various funds for which the funds were borrowed.
3. Private Acts of 1929, Chapter 80, created the office of Delinquent Poll Tax Collector in Lauderdale County, to be elected by the County Court for a two year term. The collector was allowed a fee of

25¢ on each tax he collected.

4. Private Acts of 1929, Chapter 497, levied a privilege tax in specified amounts on all automobiles, automobile trucks, motorcycles, and other motor driven vehicles using the public roads or highways in Lauderdale County. The act specifically taxed log wagons pulled by horses, and exempted transient vehicles. This act was repealed by Private Acts of 1933, Chapter 7.
5. Private Acts of 1929 (Ex. Sess.), Chapter 31, amended Private Acts of 1929, Chapter 497, to reduce the tax on log wagons pulled by horses, to make all trucks or other vehicles hauling logs subject to the same tax no matter how they were propelled, to reduce the fee of the County Court Clerk for collecting the tax, and to provide for proration of the tax for applicants after July 1. This act was repealed by Private Acts of 1933, Chapter 7.
6. Private Acts of 1931, Chapter 223, again created the office of Delinquent Poll Tax Collector in Lauderdale County, and in other counties having a population between 22,193 and 30,000. He was to be appointed to a two year term by the County Judge or Chairman and would be paid 70¢ for each delinquent tax collected plus the usual fee given to a constable or Trustee for collecting delinquent poll taxes. This act was repealed by Private Acts of 1931, Chapter 757.
7. Private Acts of 1931, Chapter 518, amended Private Acts of 1931, Chapter 223, to provide that the Delinquent Poll Tax Collector would collect back taxes from persons on the list provided by the Trustee of all those who were delinquent, plus any additional persons who came to his attention, but he would no longer be required to make an independent investigation.
8. Private Acts of 1931, Chapter 757, repealed Private Acts of 1931, Chapter 223, and restored all acts which may have been repealed or abrogated by that act.
9. Private Acts of 1933, Chapter 7, repealed Private Acts of 1929, Chapter 497, as it had been amended.
10. Private Acts of 1957, Chapter 42, validated a tax levy made by the Quarterly County Court of Lauderdale County for the year 1956, totalling \$5.06 per \$100, to the extent that it exceeded the limitation fixed by T.C.A. § 67-1001.
11. Private Acts of 1957, Chapter 43, authorized the Quarterly County Court of Lauderdale County to levy a tax for general county purposes to be designated "County Fund," and in addition to levy special taxes for specified purposes at specified rates. General law found at T.C.A. § 67-5-102 repealed all private acts which set limitations on local property tax levies effective January 1, 1973.
12. Private Acts of 1959, Chapter 286, would have levied a wheel tax of \$5 per vehicle for the privilege of using the roads of Lauderdale County, conditioned upon the outcome of an election to be held at the request of the governing body of Lauderdale County. However, the act was never presented to the Quarterly County Court and therefore never went into effect.

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