



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Taxation - Historical Notes

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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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# Taxation - Historical Notes

## **Assessor of Property**

The following act was superseded, repealed or failed to win local ratification, but it is listed here as a reference to laws which once affected the Lake County Assessor.

1. Private Acts of 1945, Chapter 140, fixed the salary of the County Tax Assessor in Lake County at \$1,000 per year payable \$250 a quarter.

## **Taxation**

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

1. Public Acts of 1927, Chapter 15, amended Acts of 1907, Chapter 602, a general revenue law for the State, by extending the delinquency date from March 1, to May 1. Twelve counties exempted themselves from its application by means of census figures. In the case of Shipp v. Cummings, 158 Tenn. 526, 14 S.W.2d 747 (1929), the Supreme Court declared this law to be unconstitutional stating that uniformity of taxation includes uniformity in dates of maturity but those who had relied upon the Act in not paying their taxes would not be liable for interest or penalty.
2. Public Acts of 1927, Chapter 227, also amended Acts of 1907, Chapter 602, Section 48, but Lake County was among those counties exempting themselves from its application.

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