



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

November 19, 2024

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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Taxation - Historical Notes

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Johnson County Assessor.

1. Private Acts of 1937, Chapter 610, fixed the salary of the Johnson County Tax Assessor at \$1,080 per annum, which was paid in equal monthly installments by warrants drawn by the county judge. The population figures for Johnson County, according to the 1930 Federal Census, did not meet the population requirements of this act. However, it is our judgement that Private Acts of 1937, Chapter 610, was intended for Johnson County because the author of the act represented Johnson County and it was also indexed under Johnson County in the 1937 Private Act Volume.
2. Private Acts of 1949, Chapter 186, authorized the Johnson Quarterly County Court to set the salary of the Johnson County Tax Assessor at \$1,800 per annum.
3. Private Acts of 1949, Chapter 694, provided that the salary of the Johnson County Tax Assessor should be \$1,800 per annum. This act was amended by Private Acts of 1951, Chapter 656, which provided a travel allowance for the Johnson County Tax Assessor. Chapter 694 was further amended by Private Acts of 1953, Chapter 173, which revoked the travel allowance granted to the Johnson County Tax Assessor by Private Acts of 1951, Chapter 656 and provided that the tax assessor be additionally compensated at the rate of \$600 per annum for traveling expenses.

Taxation

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

1. Private Acts of 1915, Chapter 159, provided for a tax levy of "one and a half mills on the dollar" for the purpose of maintaining county high schools. This was amended by Private Acts of 1921, Chapter 737, to increase the tax levy to two mills on the dollar.
2. Private Acts of 1974, Chapter 343, attempted to levy a wheel tax upon motor driven vehicles in Johnson County. While it was approved by the quarterly county court, this act was rejected by the voters of Johnson County, so that this tax levy never became effective.
3. Private Acts of 1974, Chapter 376, was an attempt to levy a solid waste disposal tax in Johnson County. No local action was ever taken on this act and it never became law.
4. Private Acts of 1980, Chapter 263, authorized the legislative body of Johnson County to levy a privilege tax not to exceed 5% on the occupancy of any hotel room by transients and provided for the collection of the tax and the distribution of the proceeds. This act was never ratified by local officials and never became operative.

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