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Taxation - Historical Notes

Dear Reader:

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The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Jefferson County Assessor.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

1. Private Acts of 1915, Chapter 42, set the compensation of the Tax Assessor of Jefferson County at \$1,000 per year which would be paid out of the county treasury on the warrant of the County Judge, or Chairman, on July 1, of each year. All conflicts were repealed.
2. Private Acts of 1923, Chapter 165, provided that the salary of the Tax Assessor in Jefferson County, (identified by the 1920 Federal Census figures) would hereafter be \$1,500 per annum, payable quarterly out of the county treasury on the warrant of the County Judge, or Chairman.
3. Private Acts of 1947, Chapter 690, fixed the annual salary of the Jefferson County Tax Assessor at \$2,400, which sum would be appropriated out of the general funds of the County for that purpose and paid in monthly installments. The Tax Assessor could appoint one Deputy Assessor for which \$600 was appropriated out of the County Treasury.
4. Private Acts of 1951, Chapter 400, required the Tax Assessor to record certain information from instruments conveying property before the same county be recorded. This Act is published herein in full.
5. Private Acts of 1951, Chapter 520, was listed as being applicable to Jefferson County which was an error since this Act applies only to Hamblen County and raises the annual salary of their Assessor of Property.
6. Private Acts of 1953, Chapter 143, recited that the Tax Assessor in Jefferson County would be compensated at the rate of \$3,000 annually, payable in equal monthly installments out of the County treasury. The Assessor was further allowed the sum of \$600 for clerical assistance to be paid from general county funds. The Assessor of Property was obligated to make out the tax books of the county and deliver them to the Trustee for which service the assessor would be paid another \$400 each year.
7. Private Acts of 1965, Chapter 282, declared that the Assessor of Property in Jefferson County would be paid a total compensation for his services including the annual preparation of the Tax Books, the sum of \$7,000 annually, in equal monthly installments which sum was appropriated out of the county treasury. The above amount was to be in lieu of all other payments of compensation. The Assessor was allowed another \$3,000 annually with which to employ and pay clerks and assistants, or secretaries, Private Acts of 1947, Chapter 690, and Private Acts of 1953, Chapter 143, were both repealed in their entireties.

Taxation

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

1. Territorial Ordinance of 1792, dated November 20, and signed by William Blount, Governor of the Territory south of the Ohio River, was the legal authority for the Court of Pleas and Quarter Sessions in Jefferson County to levy a tax on land and polls to repair and build courthouses, to pay the jurors serving in the Superior and lower courts, and to pay the contingent expenses of the county. These taxes could not exceed fifty cents on each poll, or be less than 17 cents for each 100 acres.
2. . Acts of 1803, Chapter 29, recited that a former Act had appointed ALEXANDER OUTLAW, ANDREW HENDERSON, HUGH KELLOW, GEORGE DOHERTY, JAMES DOHERTY, and EDWARD GEORGE, as the Commissioners for the City of Dandridge, of whom Kellow had removed from the County, and this Act, therefore, named MICHAEL BRANNER in Kellow's place, and authorized the Court of Pleas and Quarter Sessions to levy taxes according to the schedule set out in this act in order to build a courthouse in the City of Dandridge for the use and benefit of the whole county.
3. Acts of 1805, Chapter 43, was the legal authority for the Quarterly Court of Jefferson County, a majority being present of completing the building of the courthouse in Dandridge. It was made an obligation of the Quarterly Court to continue the imposition of this tax until the courthouse was completed and paid for. This tax was to be collected as were all the other taxes.
4. Acts of 1870, Chapter 50, allowed the cities and the counties of this state to impose taxes for city and county purposes in the following manner and upon the conditions stated (1) that all taxable

property would be taxed according to its value, upon the principles established for State Taxation, and (2) that the credit of no county or city could be given, or loaned, to any person, firm, or corporation unless a majority of the Justices of the Peace, or the Councilmen, should first authorize a referendum to be held at which time a three-fourth's vote of the people must approve. A number of counties exempted themselves from the three-fourth's vote requirement but Jefferson County was not one of them.

5. Private Acts of 1913, Chapter 299, allowed the Quarterly Court of Jefferson County to levy a special tax on all the properties in the county, both in and out of cities, not to exceed fifteen cents per \$100 property valuation to produce the funds to repair and maintain the pike roads in the county. The Quarterly Court could further provide for the expenditure of the funds generated by this tax.
6. Private Acts of 1921, Chapter 262, amended Chapter 415, Private Acts of 1921, in Section 1 to provide that the Board of Equalization established in that Act would meet on the first Monday in June, 1921, and each year thereafter on the same date.
7. Private Acts of 1921, Chapter 415, directed that hereafter the Jefferson County Quarterly Court would, at their July, 1921, meeting, elect all the members of the County Board of Equalization to correct and equalize tax assessments. The Board elected under the terms of this Act would meet on the second Monday in July, 1921, and each year thereafter. The court would fix the compensation of the member of the Board which could not exceed \$5.00 per day.
8. Private Acts of 1929, Chapter 686, was the legislation which enabled the Jefferson County Quarterly Court to levy a special tax to assist in the construction of the T.N.C. Railroad Company, or its successor. The amount subscribed and paid would constitute stock in the Railroad. The Jefferson County Chairman would have the right to meet with the other stockholders and cast votes prorata with the number of shares owned. No money was to be paid to the Railroad until the line was completed and in operation.
9. Private Acts of 1981, Chapter 26, amended Private Acts of 1978, Chapter 162.
10. Private Acts of 1994, Chapter 107, was legislation which enabled the Jefferson County Legislative Body to levy a privilege tax on the occupancy of any room, lodgings or accommodations furnished to transients by any hotel, inn, tourist camp, tourist court, tourist cabin, motel or any place in which rooms, lodgings, or accommodations are furnished to transients for a consideration in Jefferson County. This act did not receive local approval.
11. Private Acts of 2005, Chapter 68, amended Private Acts of 1995, Chapter 17, relative to raising the privilege tax on the occupancy of any rooms to transients from 4% to 8%. The proceeds from the additional 4% increase was to be deposited with the county trustee and used exclusively for debt service related to capital projects and improvements in the general fund, school fund and other capital projects funds as designated by resolution of the board of county commissioners of Jefferson County. This act failed to receive local approval.

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